

To:  
**Sarah Dennis**  
Chief Internal Auditor  
Southampton City Council  
Civic Centre  
Southampton  
SO14 7LY

From:  
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Our Ref: S/1  
Your Ref:

12<sup>th</sup> June 2008

Dear Mrs. Dennis,

**COMPLIANCE WITH CIPFA CODE OF PRACTICE FOR INTERNAL AUDIT IN THE UK -  
PEER REVIEW**

Having reviewed the evidence provided, augmented by your explanations, I confirm below my opinion on those areas of the Code where Southampton City Council Internal Audit Service is only partially compliant. For ease of reference, I have used the questions in the checklist at the back of the Code document as the framework for my evaluation.

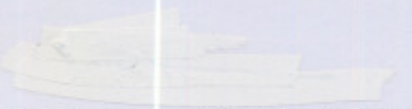
Question 1.2.3 concerns services provided in partnership where it is assumed that the Head of Internal Audit will have identified how assurances will be sought from partner organisations and will have agreed access rights when appropriate. Evidence was provided of a protocol with the Health Service but there was no evidence of protocols with other partner organisations, for example Hampshire Police. My opinion is partial compliance.

Question 5.3.1 concerns relationships with other internal auditors and is essentially the same point as 1.2.3. My opinion is partial compliance.

Question 11.3.2 concerns the performance management and quality assurance framework and assumes that a comprehensive performance management and quality assurance system is in place. Following our discussions, it is clear that performance and quality systems need further development and my opinion therefore is partial compliance with the Code.

Southampton City Council Internal Audit Service is fully compliant with all other areas of the code.

Yours sincerely,



Ged Richardson BA (Hons) CPFA  
Chief Internal Auditor