

Paul Davies
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Dear Paul

Review of effectiveness of Internal Audit Services



We have carried out a review of the effectiveness of Internal Audit Services (IAS) for 2008/09. The review included:

- an assessment of the IAS Quality System against the 2006 CIPFA Code of Practice for Internal Audit (the Code); and
- a detailed review of six Internal Audit Services' files.

We found that there continue to be robust arrangements in place to comply with the Code's standards. Our detailed review of files did not highlight any significant non-compliance with IAS's Quality System or the Code.

We will provide you with a detailed report of our findings and conclusions shortly.

Yours sincerely

Lynn Hunt
Audit Manager

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