

QUESTIONNAIRE B

1. Local Government Organization type

Local Government Organisation Grade 1	
Local Government Organisation Grade 2	
Decentralised Administration Organisation	

2. Number of employees work in your LGO

0-50	
51-100	
101-200	
Over 201	

3. What is the highest level of operation hierarchy in your LGO?

General Manager	
Unit Manager	
Area Manager	
Department Manager	

4. Has the Internal Auditor of your LGO been assigned?

Yes	
No	

5. Using the scale provided below, please rate the performance of your LGO based on the resources available.

1=Very Poor, 2=Poor, 3=Mediocre, 4=Good, 5=Very Good.

	1	2	3	4	5
Economic Issues					
Administrative Issues					
Technical Issues					
Legal Issues					
IT Issues					

6. Has one or more of the following managerial tools being established in your LGO?

	Yes	No
Internal manuals - Procedures		
Quality management standards		
Internal operation regulations		
Work instructions		
Internal circulars		
Codes of conduct		

7. Rate the extent to which you believe that the hierarchical levels of approval within your LGO are differentiated. Do you believe there is a clear distinction amongst them?

Not at all	A little	Medium	Adequate	A lot

8. Rate the extent to which you believe that the responsibilities of your LGO officials are well-defined.

Not at all	A little	Medium	Adequate	A lot

9. Has a system for recording and managing complaints being established in your LGO?

Yes	
No	

10. Do you believe that the existence of an Internal Audit Unit adds value to your LGO?

Yes	
No	

11. Have job descriptions being established and used in your LGO?

Yes	
No	

12. Is there an Internal Audit Unit in your LGO?

Yes	
No	

13. How well-staffed is the Internal Audit Unit of your LGO?

Not at all	A little	Medium	Adequate	A lot

14. State the number of employees of the Internal Audit Unit of your LGO :.....

15. Is the Internal Audit Unit granted access to all relative info concerning the operation of your Unit?

Yes	
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No	
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16. How many Internal Audits were executed in your LGO last year?

None (0)	A few (1-2)	Some (3-4)	Adequate (more than 5)

17. Were there any external consultants used to conduct internal audits in your LGO?

Yes	
No	

18. Have internal procedures being approved in your LGO regarding the Internal Audit Unit operation?

Yes	
No	

19. If yes, please state at least one.

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20. Have internal procedures being approved in your LGO to detect its risks?

Yes	
No	

21. Have the potential risks of your LGO, as well as the processes for managing/monitoring them being set?

Yes	
No	

22. Has a specific risk management plan being determined in your LGO?

Yes	
No	

23. Do you believe that your LGO's Internal Auditors have adequate skills, knowledge, etc for this task?

Yes	
No	

24. If Not, do you believe they should get further training and obtain some accreditation?

Yes	
No	

25. Rate your satisfaction on the frequency of Internal Audit execution (by the Internal Audit Unit or by third parties) in your LGO.

1=Not at all, 2=A little, 3=Medium, 4=Adequate, 5=A lot

	1	2	3	4	5
Planned General Audit					
Non-Planned General Audit					
Irregular Audit					

26. Have procedures being approved in your LGO regarding the safekeeping of internal audits' facts and results for future use?

Yes	
No	

27. Has the LGO appointed a person or a body to supervise the execution of the Internal Audit plan?

Yes	
No	

28. Has your LGO established a special procedure for each audited unit to be informed of and/or challenge the internal audit findings?

Yes	
No	

29. Has your LGO established a special procedure for each audited unit to propose corrective actions in response to the relative internal audit findings?

Yes	
No	

30. How many final Internal Audit Reports (not by third party Auditors) have been submitted to your LGO's management in the last 3 years?

0	
1-4	
More than 4	

31. Is there a yearly Review Report of the Internal Audits conducted in your LGO over the last 3 years?

Yes	
No	

32. Has your LGO established a process to follow-up the suggested corrective actions regarding the Internal Audit findings?

Yes	
No	