

Appendix 2

Internal Audit Action Plan Developed From an Assessment against the Public Sector Internal Audit Standards

| No | Issue | Action | Due Date |
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| 1 | 1100.4 / 1300.1 A pilot process of receiving client feedback was introduced in 2015/16. Internal Audit have received positive feedback so far but there is scope to develop this process further through for example obtaining annual feedback from Heads of Service and the Chair of the Audit Committee. | Obtain feedback on Internal Audit Performance from Heads of Service at the annual planning meetings. Obtain feedback on Internal Audit performance from the Chair of the Audit Committee. | 31/03/17 30/06/16 |
| 2 | 1200.1 The job description of the Internal Audit Manager needs to be updated to reflect the additional responsibilities in relation to the Integrated Joint Board and additional responsibilities for fraud and NFI. The senior audit role and fraud officers' descriptions also need to be updated. This is not seen as a material issue since all members of the internal audit team have objectives set at the start of the financial year which clearly detail expectations. | Update relevant job descriptions. | 30/09/16 |
| 3 | 2300.5/ 2300.7 The Internal Audit Section retains current year files within the section and then sends these for archiving where they are securely destroyed after 6 years retention rather than the five currently detailed within the Records Management system. For system related data, information is held in secure folders to which only Internal Audit have access with restrictions on certain files to the Audit Managers only. There is however no fixed annual review of these system files to determine which records should be deleted. | Introduce an annual review of system files. Clarify with Records Democratic Document Team Leader retention policy for Finance related Audit records. | 30/06/16 and then on-going. 31/05/16 |
| 4 | 1200.6 The audit team use EXCEL for extracting data for testing. The team also have access to IDEA software for data matching and exception reporting and although three members of the team are trained in its use more use could be made of this software in particular for the Corporate Fraud Team. | Train all members of the Internal Audit team in the use of IDEA and assess its use for Corporate Fraud work in 2016/17. | 30/08/16 |
| 5 | 2100 The Risk and control Matrix includes a requirement to review (where relevant) information technology, fraud, legislation and regulation (including data protection / | Expand the current risk and control matrix. | Closed |

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| | <p>business continuity), policies and procedures and risks that impact on the Council's strategic objectives.</p> <p>The current template used to record work undertaken on these areas does not however have a specific checklist against these areas. A further section on the risk and Control Matrix could be developed to record conclusions on each of these specifically.</p> | | |