

Appendix 2

Internal Audit Action Plan against the Public Sector Internal Audit Standards

Number	Issue	Action	Due Date
1	<p>1000.1</p> <p>The current charter does not show the role of the statutory officers (Monitoring Officer) with regard to internal audit.</p> <p>The current charter does not detail the nature of assurance services provided to parties external to the organisation</p> <p>The word “mandatory” needs to be included in relation to compliance with PSIAS.</p>	<p>Add to Charter.</p> <p>Add to Charter</p> <p>Add to Charter</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p>
2	<p>1000.2</p> <p>Although the Audit Charter has been issued to the Audit Committee and Senior Council Officers attend this meeting (including the Chief Executive, Directors and Section 95 Officer) it has not been submitted to the Corporate Management.</p>	<p>Present the most recent Charter to CMT.</p>	<p>Complete</p>
3	<p>1100.2</p> <p>The Audit committee approves the audit resource and plan each year but not the staffing budget.</p>	<p>Include the Internal audit budget on the yearly plan.</p>	<p>Complete</p>
4	<p>1200.5</p> <p>The Audit Manager and Trainee Auditor Job Description need to be updated in light of the new PSIAS.</p>	<p>Update job descriptions. This is not seen as a significant issue as all auditors are aware of the Audit Charter and sign an annual declaration on compliance with the code.</p>	<p>September 2015</p>
5	<p>2000.3</p> <p>To use assurance mapping to identify</p>	<p>To use assurance mapping as part of 2015/16 planning exercise.</p>	<p>Complete</p>

	assurance work provided by other providers.		
6	<p>2000.4</p> <p>The current plan does not specifically mention how the internal audit service will be developed in accordance with the Internal Audit Charter but does refer to the Public Sector Internal Audit Standards and the requirement to produce a risk based plan. The plan also includes elements from the PSIAS including time set aside for training and staff development. The detailed planning document explains how internal audit services are developed in accordance with the audit charter.</p> <p>Currently the Audit Plan does not place a priority on the audit review (other than stating which quarter the Audit is planned for).</p>	<p>Make specific mention in the Internal audit plan on how the Internal audit Service will be developed in accordance to the Audit Charter.</p> <p>Update a priority to each audit review</p>	<p>Complete</p> <p>Complete</p>
7	<p>2200.2</p> <p>Current planning documents include an audit brief and terms of reference. These do not currently include a section which shows the Key objectives of the unit under review, key controls and the means by which the unit controls its performance. All these areas are identified during the course of an audit but are not currently contained within a single planning document.</p>	<p>Introduce a new Planning Template.</p>	<p>Complete</p>
8	<p>2200.7</p> <p>Internal Audit currently use the standard terms of reference for significant consulting engagements but does not have a specific planning</p>	<p>New template to be devised and used.</p>	<p>Complete</p>

	template for consulting engagements.		
9	<p>2400.8</p> <p>Although the Audit Lead as part of the review process ensures that the audit has been conducted in accordance to the PSIAS there is no physical sign off to confirm this fact.</p>	Update Control Sheet with a declaration box.	Complete
10	<p>2400.12</p> <p>The AGS does not make specific mention of the Audit Managers Annual Report to members.</p>	Ensure that 2014/15 statement includes this reference.	Complete
11	<p>1300.1</p> <p>Balance score card measures in place. The only one that is not yet fully developed is customer feedback questionnaires. Informal feedback is however received from the Chief Executive and Chair of the Audit Committee.</p>	Approach needs to be agreed over customer feedback questionnaires.	September 2015