

Ref	Area of Improvement	Driver for Improvement	Action Required	Responsible Officer	Target Date	Progress to Date	
1.		PSIAS Ref	Survey Ref				
2.	Audit Strategy	2000	Q5, Q13, Q20	Review Audit Strategy in consultation with senior management to improve risk based strategy planning and ensure that audit resources are focused on the right areas and add most value	Avril Wallage	31/3/14	
3.		2050		Agree with CMT and Audit Committee on areas on which assurance is required	Avril Wallage	30/09/13	
4.		2050		Agree the definition of assurance with CMT/Audit Committee	Avril Wallage	30/09/13	
5.		2050		Develop common assurance language to be applied across all assurance providers	Avril Wallage	30/09/13	
6.		2050		Develop Assurance Maps in consultation with senior management to improve understanding of business and the risks it faces. Capture who, what, how and when assurance is or could be provided on the management of those risks and map to those areas where it is agreed assurance is needed	Audit Managers	28/02/14	Risk Based Approach and Control Risk Assessment (CRA) methodology has begun this process at the planning stage of individual audit assignments but needs to be progressed at strategic planning stage to provide clarity to CMT and Audit Committee on overall assurance sources and outcomes and to demonstrate the added value provided by Internal

Ref	Area of Improvement	Driver for Improvement	Action Required	Responsible Officer	Target Date	Progress to Date	
						Audit assurance and any assurance gaps.	
7.	Audit Terms of Reference – Independence and objectivity	1000	Q7	Promote awareness of Audit Terms of Reference and audit strategy across the organisation	Avril Wallage	31/3/14	
8.		1120		Ensure staff records within the Audit Management Software log details of areas to which staff are seconded to evidence that staff are not allocated to an area in which they were previously involved.	Audit Managers	On going	
9.		1120		Training to be given to all audit staff on IIA Code of Ethics and Seven Principles of Public Life which underpin PSIAS to reinforce existing professional ethical standards	Avril Wallage	31/7/2013	
10.		1120		Ensure all audit staff have completed annual declaration of interests	Avril Wallage	31/07/2013	
11.		1000		HIA to communicate directly with Chief Executive periodically	Avril Wallage	31/03/2013	
12.				Rotate on-going assurance arrangements periodically within the team (No more than 2 consecutive audits if no significant changes wherever possible)	Audit Managers	Immediate effect	
13.		1000		Update Internal Audit Charter to	Avril Wallage	31/3/14	

Ref	Area of Improvement	Driver for Improvement	Action Required	Responsible Officer	Target Date	Progress to Date
			reflect requirements of PSIAS, in particular to define the terms “board” and senior management for the purpose of the internal audit activity			
14.	Skills Knowledge & Experience	1200	Q18 Carry out a formal skills assessment of audit staff and develop a programme of continuous professional development for all staff to supplement existing corporate staff appraisal scheme and inform service training plan Ensure records maintained to record training and personal development are complete	Audit Managers	31/3/14	
15.		1200	Q20 Work closer with senior management to understand the business better – especially new initiatives and developments	Audit Management	On –going	
16.		1200	Improve team briefings and internal communications to ensure any business intelligence is shared more effectively	Avril Wallage	30/09/13	
17.	Quality Assurance	1300	Review and further develop existing quality assurance processes and formalise into a quality assurance programme to clearly evidence on going	Avril Wallage	30/09/13	

Ref	Area of Improvement	Driver for Improvement	Action Required	Responsible Officer	Target Date	Progress to Date
			compliance with agreed policies and procedures and PSIAS and through internal assessment			
18.		1320	Include reporting on the outcomes of the quality assurance programme and any improvement plans in Annual Audit Report	Avril Wallage	30/06/2014	
19.		1312	Approach and timing of external assessment to be developed and agreed with the CFO	Avril Wallage	30/06/14	
20.	Audit Planning	2010	Review strategic planning process and resultant annual plans to ensure link between audit work and supporting the achievements of the Council is clear.	Avril Wallage	2013/14	2013/14 Plan shows some indicative links
21.		2010	Review all documentation where definition of Internal Audit is quoted and ensure PSIAS used and promote awareness	Avril Wallage	30/09/13	Linked to current development of Audit Manual
22.		1220/2010	Q11 Audit Assignment planning and preparation process should confirm links to corporate priorities and objectives to help determine priorities for audit scope and put resultant audit findings into a corporate context	Avril Wallage	01//07/13	.
23.		2200	Q14 Ensure the scope of all audit work including Advice & Consultancy type reviews are	All Audit Staff	Immediate	This is standard practice for assurance type reviews where CRA Risk Based

Ref	Area of Improvement	Driver for Improvement	Action Required	Responsible Officer	Target Date	Progress to Date	
			<p>approved by relevant heads of service or their nominated key contact prior to fieldwork commencing to evidence that they support the scope.</p> <p>Quality check compliance as part of sign off process to audit scope/TOR's</p> <p>Quality check compliance as part of a formal quality review process of a sample of audits undertaken during the year</p>	<p>Audit Managers</p> <p>Avril Wallage</p>	On going	Approach methodology is applied but has not always been the case for advice & consultancy reviews	
24.		2010	Q17	Determine priorities for audits within Annual Audit Plan	Avril Wallage	30/6/13	
25.		2010		Revise format of post audit evaluation process to improve future audit planning	Avril Wallage	30/6/13	
26.		2010	Q36	Continue to build effective relationships with all services through improved delivery on agreed planned work and keeping abreast of new initiatives to consider how IA could assist as part of overall assurance framework	Audit Management	On- going	Work already in progress to develop joint assurance protocol on major projects
27.		2010	Q38	Improve focus on VFM risks in audit work and improve how consideration of this is	All Auditors	On –going	Helping to support VFM is already a standard audit objective

Ref	Area of Improvement	Driver for Improvement	Action Required	Responsible Officer	Target Date	Progress to Date
			<p>communicated through audit reporting</p> <p>Quality check compliance as part of sign off process to audit scope/TOR's and reports</p> <p>Quality check compliance as part of a formal quality review process of a sample of audits undertaken during the year</p>	<p>Audit Managers</p> <p>Avril Wallage</p>	<p>On-going</p> <p>31/5/2014</p>	
28.	Communications and relationships	2420	Improve timeliness of feedback on audit findings by improving the performance management of planned and actual fieldwork completion dates and issue of draft reports and final reports	Audit Managers	31/07/2013	
29.		2420	Improve challenge to significance of audit findings and priority rankings through audit clearance processes	Principal Auditors/Audit Managers		
30.			Q39 Improve awareness of the CRA methodology to help embed operational risk management and follow up on its implementation as a self-assessment tool by including a formal recommendation to this effect in audit report action	All Audit Staff	1/7/2013	

IMPROVEMENT PROGRAMME 2013/14

APPENDIX 5

Ref	Area of Improvement	Driver for Improvement	Action Required	Responsible Officer	Target Date	Progress to Date
			plans.			
31.	Policies and Procedures	2040	Improve the co-ordination and review mechanisms of existing policies and procedures by capturing in Audit Manual	Avril Wallage	30/09/13	In progress but requires updating to reflect PSIAS
32.		2240	Review processes for approving work programmes and testing strategies as part of the planning and preparation stage of audit assignments	Avril Wallage	30/09/13	
33.		2330	Determine retention policy and archiving arrangements in line with council retention guidelines	Avril Wallage	30/09/13	
34.	Audit Opinions	2450	Improve communication of reliance placed on other providers of assurance in arriving at audit opinions (assignments and overall audit opinion)	Avril Wallage	30/09/2013	