

REVIEW OF SYSTEM OF INTERNAL AUDIT 2013/2014 – ACTION PLAN**APPENDIX 2**

REF	AREA FOR IMPROVEMENT	PSIAS REF	ACTION REQUIRED	RESPONSIBLE OFFICER	TARGET DATE	PROGRESS UPDATE
1.	Audit responsibilities are to be rotated periodically	1130	Rotation of auditors to deliver assignments is routine however rotation at Principal Auditor level to be complete in April 2015	Paul Bradley	April 2015	
2.	Internal Auditors Programme of Continuing Professional Development (CPD)	1230	Programme of CPD activities to be developed, delivered and evidenced	Paul Bradley	March 2015	First CPD exercise planned for 12 June 2014 to be held quarterly thereafter.
3.	Terms of Reference to be drafted for all audit engagements	1220	Auditors and Managers to ensure Terms of Reference are created for all audit engagements	Paul Bradley Stephen Carter Paul Monaghan	Ongoing to be reviewed quarterly for compliance	
4	Development of a Quality Assurance and Improvement Plan	1300	Develop Quality Assurance and Improvement Plan and monitor its implementation	Paul Bradley	March 2015	Quality Assurance and Improvement Plan developed and to be implemented 1 July 2014 for 2014/15 audit year.

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5.	External Assessment to be completed once every five years	1312	Formally agree and external assessor and the date for the assessment. Formally agree the form and scope of the external assessment.	Paul Bradley	March 2015	Informal discussions have taken place with North Tyneside, South Tyneside and Newcastle to enter into a quadripartite agreement to complete external assessments. To be formally documented.
6.	Formally report the results of the Quality Assurance and Improvement Plan	1320	Present through the Annual Audit report to Corporate Management Team and Audit Committee on the results of the Quality Assurance and Improvement Plan	Paul Bradley	March 2015	Quality Assurance and Improvement Action Plan to be implemented 1 July 2014 and monitored across the 2014/15 audit year.

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7.	Development of the Council's Assurance Framework	2010	Whilst there is an Assurance Framework that supports the Annual Governance Statement. The Audit Plan 2015/16 is to be developed with reference to an 'Assurance Map' that details where the Council gets its assurance supported by the Council's Assurance Framework.	Paul Bradley	March 2015	
8.	The Chief Internal Auditor should share information and coordinate activities with internal and external providers of assurance	2050	Further development of the Assurance Map will identify those areas of assurance where further work should be developed e.g. Ofsted, Care Quality Commission etc.	Paul Bradley	March 2015	To support the Assurance Map. This work will also support the Annual Audit Report for 2014/2015
9.	Internal Audit to evaluate the design, implementation and effectiveness of the Council's ethics and its related objectives, programmes and activities	2110	Audit assignment to be completed	Paul Bradley	March 2015	Ethics review included in the 2014/15 audit plan. Training being completed in June 2015 to inform the review and begin to define the scope.

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10.	Audit reports to include acknowledgement of satisfactory and good performance where it is noted.	2410	To be consistently applied across all audit reports communicated to clients	Paul Bradley	To be monitored throughout the audit year for formal review in March 2015	