

Appendix 5: Stakeholder Surveys Improvement Plan: Status Report

Action	Current Status	Deadline
1. Setting up and planning the audit (PSIAS 1200 / 2200)		
Increase the in house management time allocated to each contracted out audit to brief and support the contract staff undertaking the work.	This has been actioned for the remainder of the 2016/17 Audit Plan and the 2017/18 Audit Plan.	Completed.
Discuss different options for resourcing 2017/18 Audit Plan in the short term and the impact that might have on coverage as part of the audit planning process.	This was not a Council issue but has been discussed and resolved with the relevant senior management team.	Completed.
Ensure all key staff involved in follow up audits have an opportunity to discuss the timing of the work and are clear what it involves.	Time has been allocated to liaise with key staff about this.	April 2017.
Produce a standard terms of reference for this type of work.	This has been produced and is now used when setting up follow up audit reviews.	Completed.
2. Performing the audit (PSIAS 2300)		
Ensure contracted out work is allocated to staff with the required expertise to undertake the work.	As soon as Audit Plans for individual clients are approved, discussions will be had with the respective contractors about type of staff required to deliver specific jobs.	April 2017.
Arrange quarterly meetings with relevant staff to confirm forthcoming audits and staff allocated to them.	<p>The Chief Executive and Deputy Chief Executives will be briefed each quarter on this and provided with information that can be taken to their Departmental Management Team meetings.</p> <p>Meetings will be arranged with other key staff, to discuss the proposed work profile for the first six months.</p>	April 2017.

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3. Communicating results and Improving governance, risk management and control processes (PSIAS 2400 and 2100)		
<p>Produce an contractor audit delivery monitoring schedule specifically for managing contracted out audits which includes:</p> <ul style="list-style-type: none"> • agreeing timelines with contract staff for the completion of the work • triggers to identify delays in finalising work and producing reports • details of when the contractor will feed back the findings from the work and discuss potential opportunities to strengthen processes and controls as a result of this, with company staff. 	<p>Timelines and delivery dates for the 2017/18 Audit Plan will be mapped and agreed after it has been approved by the Audit Committee.</p>	<p>April 2017.</p>
	<p>The contractor audit delivery monitoring schedule will be produced as part of this process.</p>	<p>April 2017.</p>
<p>Use this information to keep auditees informed of when work is expected to be delivered.</p>	<p>This will be discussed with Deputy Chief Executives and the Chief Executive at quarterly meetings and subsequently shared with Departmental Management Teams.</p>	<p>For 2017/18 Audit Plan.</p>
<p>Carry out exit meetings for all audits, with the relevant staff in attendance.</p>	<p>Current contractors have been informed of the need to do this with immediate effect.</p>	<p>Implemented.</p>
	<p>The delivery of this will be checked using feedback from stakeholder surveys, which will be included in Quarter Performance Reports to the Audit Committee.</p>	<p>Refer Audit Committee reporting cycle.</p>
<p>Build triggers into the audit approach that requires auditors to keep staff informed of when reports can be expected and if there are delays in producing them.</p>	<p>The audit delivery monitoring schedule will be amended to include this requirement and will be applied to current, outstanding audits.</p>	<p>April 2017.</p>
	<p>The delivery of this will be checked using feedback from stakeholder surveys, which will be included in Quarter Performance Reports to the Audit Committee.</p>	<p>Refer Audit Committee reporting cycle.</p>

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4. Independence and Objectivity (PSIAS 1100)		
Produce a simple hand-out that explains what the audit opinions are and how they are arrived at that can be shared with staff being audited.	This will be produced for use when completing audits within the 2017/18 Audit Plan.	April 2017.
Ensure reasons for the audit opinion on individual jobs is also explained at the exit meeting.	This will be applied for audits undertaken as part of the 2017/18 Audit Plan.	From April 2017.
	The delivery of this will be checked using feedback from stakeholder surveys, which will be included in Quarter Performance Reports to the Audit Committee.	Refer Audit Committee reporting cycle.