

APPENDIX 1: INTERNAL AUDIT PERFORMANCE COMPARED TO GOOD PRACTICE GUIDANCE & ACTION PLAN: 2009/10

REF	ADHERENCE TO THE STANDARD	Y	P	N	ACTION REQUIRED	RESPONSIBLE OFFICER	DATE
1: SCOPE OF INTERNAL AUDIT							
1.1	Terms of Reference	X			None		
1.2	Scope of Work	X			Obtain agreement from NHS South East Essex, Essex Police Authority, Essex County Fire and Rescue Services and the Council to jointly fund audit reviews of the Total Place initiatives on independent living, domestic abuse and mental health as well as implementing safeguarding action plans.	Linda Everard Head of Internal Audit	Aug 2010
1.3	Other Work	X			Contribute to the discussions regarding the manner in which the corporate anti fraud and corruption agenda can be progressed.	Linda Everard Head of Internal Audit	Sept 2010
1.4	Fraud and Corruption	X			None		
2: INDEPENDENCE							
2.1	Principles of Independence	X			None		
2.2	Organisational Independence	X			None		
2.3	Status of the Head of Internal Audit	X			None		
2.5	Independence of Internal Audit Contractors	X			None		
2.6	Declaration of Interest	X			None		

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3: ETHICS FOR INTERNAL AUDITORS							
3.1	Purpose	X			None		
3.2	Integrity	X			None		
3.3	Objectivity	X			None		
3.4	Competence	X			None		
3.5	Confidentiality	X			None		
4: AUDIT COMMITTEES							
4.1	Purpose of the Audit Committee	X			None		
4.2	Internal Audit's Relationship with the Audit Committee	X			None		
5: RELATIONSHIPS							
5.1	Principles of Good Relationships		X		Discuss with the Cross Partner Internal Audit Working Group whether any working protocols are required, and if so get them produced and agreed.	Linda Everard Head of Internal Audit	Sept 2010
					Get the draft pooled staffing service level agreement formally signed by all parties.	Linda Everard Head of Internal Audit	Sept 2010
5.2	Relationships with Management	X			None		

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5.3	Relationships with Other Internal Auditors		X		See 5.1		
5.4	Relationships with External Auditors	X			None		
5.5	Relationships with Other Regulators and Inspectors		X		None. There is no regular liaison with the Audit Commission's Relationship Manager but was not felt necessary to pursue this.		
5.6	Relationships with Elected Members	X			None		
6: STAFFING, TRAINING AND CONTINUING PROFESSIONAL DEVELOPMENT							
6.1	Staffing Internal Audit		X		Complete the review of job descriptions and person specifications. Finish off the career development scheme following staff changes. Get this all evaluated and signed off by HR.	Linda Everard Head of Internal Audit	Sept 2010
6.2	Training and Continuing Professional Development	X			None		
7: AUDIT STRATEGY AND PLANNING							
7.1	Audit Strategy	X			None		
7.2	Audit Planning	X			None		

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8: UNDERTAKING AUDIT WORK							
8.1	Planning	X			None		
8.2	Approach	X			None		
8.3	Recording Audit Assignments	X			Update the audit approach to make the requirements more explicit.	Linda Everard Head of Internal Audit	Aug 2010
		X			Ensure that the document retention policy adopted by Internal Audit is consistent and compliant with the corporate document retention policy.	Linda Everard Head of Internal Audit	Aug 2010
9: DUE PROFESSIONAL CARE							
9.2	Responsibilities of the Individual Auditor	X			None		
9.3	Responsibilities of the Head of Internal Audit	X			None		
10: REPORTING							
10.1	Principles of Reporting	X			None		
10.2	Reporting on Audit Work	X			Build the requirement to consider risks identified and their impact on service risk registers more explicitly into the audit approach.	Linda Everard Head of Internal Audit	Aug 2010
10.3	Follow-up Audits and Reporting	X			None		

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10.4	Annual Reporting and Presentation of Audit Opinion	X			None		
11: PERFORMANCE, QUALITY AND EFFECTIVENESS							
11.1	Principles of Performance, Quality and Effectiveness	X			Complete a fundamental review of the audit manual / audit approach to ensure it more clearly enables a view to be given on the delivery of outcomes and value for money. Ensure all guidance on how to apply the audit approach is relevant, and fit for purpose.	Linda Everard Head of Internal Audit	Aug 2010
11.2	Quality Assurance of Audit Work	X					
11.3	Performance and Effectiveness of the Internal Audit Service	X			Implement the updated audit management system so that more robust and timely management information is provided on the performance of the team.	Linda Everard Head of Internal Audit	May 2010
					Assess internal audit's performance over time as part of the annual reporting process.	Linda Everard Head of Internal Audit	June 2011