

## APPENDIX 2: INTERNAL AUDIT PERFORMANCE ASSESSMENT 2009/10: PROGRESS REPORT

GOOD PRACTICE ACTIVITY	SELF ASSESSMENT FOR 2009/10	TARGET DATE	CURRENT STATUS	ACTION DATE
<b>SCOPE OF INTERNAL AUDIT</b>				
Scope of Work	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.	Aug 2010	Audit days were agreed by NHS South East Essex, Essex Police Authority and the Council to support this work.	Complete
Other Work	Contribute to the discussions regarding the manner in which the corporate anti fraud and corruption agenda can be progressed.	Sept 2010	A report went to the September Audit Committee outlining the proposed approach and current year's action plan.	Complete
<b>RELATIONSHIPS</b>				
Principles of Good Relationships	Discuss with the Cross Partner Internal Audit Working Group whether any working protocols are required, and if so get them produced and agreed.	Sept 2010	<p>This has not been progressed given the significant changes being made to the public sector landscape. Some partners are also tendering for internal audit services so the make up of the Group may change from April 2011.</p> <p>The future of the Cross Partner Internal Audit Working Group needs to be reviewed in the light of these circumstances.</p>	Aug 2011

## APPENDIX 2: INTERNAL AUDIT PERFORMANCE ASSESSMENT 2009/10: PROGRESS REPORT

GOOD PRACTICE ACTIVITY	SELF ASSESSMENT FOR 2009/10	TARGET DATE	CURRENT STATUS	ACTION DATE
	Get the draft pooled staffing service level agreement formally signed by all parties.	Sept 2010	The current agreement concludes in March 2011. However a new three year arrangement has been agreed to start from 1 April 2011. So the service level agreement will be signed off before then.	31 Mar 2011
<b>STAFFING, TRAINING AND CONTINUING PROFESSIONAL DEVELOPMENT</b>				
Staffing Internal Audit	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.	Sept 2010	This work remains substantially complete. A final check is required before these can be submitted to HR for review.  The aim is to get these agreed and implemented by the start of the new financial year.	To HR by 31 Dec 2010  In place by 31 Mar 2011
<b>UNDERTAKING AUDIT WORK</b>				
Recording Audit Assignments	Update the audit approach to make the requirements more explicit.	Aug 2010	New audit approach now operating.	Complete
	Ensure that the document retention policy adopted by Internal Audit is consistent and compliant with the corporate document retention policy.	Aug 2010	Outstanding.	31 Mar 2011

## APPENDIX 2: INTERNAL AUDIT PERFORMANCE ASSESSMENT 2009/10: PROGRESS REPORT

GOOD PRACTICE ACTIVITY	SELF ASSESSMENT FOR 2009/10	TARGET DATE	CURRENT STATUS	ACTION DATE
<b>REPORTING</b>				
Reporting on Audit Work	Build the requirement to consider risks identified and their impact on service risk registers more explicitly into the audit approach.	Aug 2010	This is not currently done.  Consideration will be given as to how this can be more formally integrated into the new audit approach as it becomes more embedded.	Mar 2011
<b>PERFORMANCE, QUALITY AND EFFECTIVENESS</b>				
Principles of Performance, Quality and Effectiveness	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.	Aug 2010	The new audit approach considers value for money of the processes reviewed and is more focused on ensuring the relevant outcomes are delivered.  There are plans to develop a new audit approach so an assessment can be made of whether a service delivers value for money.	Mar 2011
			Guidance is available on how to apply the audit approach.	Complete
Performance and Effectiveness of the Internal Audit Service	Implement the updated audit management system so that more robust and timely management information is provided on the performance of the team.	May 2010	The audit management system is now operational.	Complete
	Assess internal audit's performance over time as part of the annual reporting process.	June 2011	Not yet due	