

## APPENDIX 7: JOINT ANNUAL PERFORMANCE ASSESSMENT ACTION PLAN: 2010/11

REF	STANDARD	Y	P	N	ACTION REQUIRED	RESPONSIBLE OFFICER	DATE
<b>1: SCOPE OF INTERNAL AUDIT</b>							
1.1	Terms of Reference	X			None	N/A	N/A
1.2	Scope of Work	X			Formally update the audit risk assessment in conjunction with services.	Greg Mortimer & Elaine Allen, Audit Managers	Dec 2011
					Develop a more structured approach for challenging and using risk registers to shape the audit plan and individual jobs.	Greg Mortimer, Audit Manager	For 2012/13
					Develop standard paragraphs to be included in all partnership agreements / SLAs covering: <ul style="list-style-type: none"> <li>• IA access</li> <li>• whistleblowing</li> <li>• business continuity</li> <li>• and anything else that is relevant</li> </ul>	Greg Mortimer, Audit Manager	Dec 2011
					Work with SBCs Partnership Team to determine what assurance is required and how this will be obtained.	Greg Mortimer, Audit Manager	Mar 2012
					Get these requirements built into a corporate commissioning framework if SBC's Working in Partnership Toolkit does not cover it.	Greg Mortimer, Audit Manager	Mar 2012
					Share these developments with CPBC	Greg Mortimer, Audit Manager	Mar 2012
1.3	Other Work	X			None	N/A	N/A

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1.4	Fraud and Corruption	X			None	N/A	N/A
<b>2: INDEPENDENCE</b>							
2.1	Principles of Independence	X			Clarify what is meant by the 'critical friend' role in the ToR / Strategy for 2012/13	Linda Everard, HoIA	Mar 2012
2.2	Organisational Independence	X			Having updated the audit risk assessment, assess the delivery options / resources required to deliver it taking into account current financial constraints.	Linda Everard, HoIA	Dec 2011
2.3	Status of the Head of Internal Audit	X			None	N/A	N/A
2.5	Independence of Internal Audit Contractors	X			None	N/A	N/A
2.6	Declaration of Interest	X			None	N/A	N/A
<b>3: ETHICS FOR INTERNAL AUDITORS</b>							
3.1	Purpose	X			None	N/A	N/A
3.2	Integrity	X			None	N/A	N/A
3.3	Objectivity	X			None	N/A	N/A
3.4	Competence	X			None	N/A	N/A
3.5	Confidentiality	X			None	N/A	N/A

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<b>4: AUDIT COMMITTEES</b>							
4.1	Purpose of the Audit Committee	X			None	N/A	N/A
4.2	Internal Audit's Relationship with the Audit Committee	X			None	N/A	N/A
<b>5: RELATIONSHIPS</b>							
5.1	Principles of Good Relationships	X			None	N/A	N/A
5.2	Relationships with Management	X			None	N/A	N/A
5.3	Relationships with Other Internal Auditors		X		Produce a statement for each partner internal audit service to sign, should the working arrangements of the Cross Partner Internal Audit Working Group continue, formalising the working arrangements including access to working papers, respective roles, confidentiality etc.	Linda Everard, HoIA	Mar 2012
5.4	Relationships with External Auditors	X			None	N/A	N/A
5.5	Relationships with Other Regulators and Inspectors			X	No action proposed. Only significant external agency now is external audit and this working relationship is in place.	N/A	N/A
5.6	Relationships with Elected Members	X			Determine whether the ToR and strategy is sufficiently explicit about communication channels for all members.	Linda Everard, HoIA	For 2012/13

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<b>6: STAFFING, TRAINING AND CONTINUING PROFESSIONAL DEVELOPMENT</b>							
6.1	<b>Staffing Internal Audit</b>		X		At SBC, complete the review of job profiles that include the role, tasks and competencies and the career development scheme following staff changes.	Linda Everard, HoIA & Greg Mortimer, Audit Manager	Dec 2011
					At SBC, get this all evaluated and signed off by HR.	Linda Everard, HoIA	Dec 2011
					Amend the job profiles at CPBC is required so that the joint team are working to the same requirements.	Linda Everard, HoIA	Dec 2011
6.2	<b>Training and Continuing Professional Development</b>	X			None	N/A	N/A
<b>7: AUDIT STRATEGY AND PLANNING</b>							
7.1	<b>Audit Strategy</b>	X			None	N/A	N/A
7.2	<b>Audit Planning</b>	X			None	N/A	N/A
<b>8: UNDERTAKING AUDIT WORK</b>							
8.1	<b>Planning</b>	X			None	N/A	N/A
8.2	<b>Approach</b>	X			None	N/A	N/A
8.3	<b>Recording Audit Assignments</b>		X		Check consistency between corporate and service document retention policies. Ensure IA service document retention approach complies with appropriate legislation.	Fred Onwuchekwa, Audit Manager	Mar 2012

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<b>9: DUE PROFESSIONAL CARE</b>							
9.2	Responsibilities of the Individual Auditor	X			None	N/A	N/A
9.3	Responsibilities of the Head of Internal Audit	X			None	N/A	N/A
<b>10: REPORTING</b>							
10.1	Principles of Reporting	X			None	N/A	N/A
10.2	Reporting on Audit Work		X		Refer 1.2	Greg Mortimer, Audit Manager	For 2012/13
10.3	Follow-up Audits and Reporting	X			None	N/A	N/A
10.4	Annual Reporting and Presentation of Audit Opinion	X			None	N/A	N/A
<b>11: PERFORMANCE, QUALITY AND EFFECTIVENESS</b>							
11.1	Principles of Performance, Quality and Effectiveness	X			Complete the management section of the Audit Manual	Linda Everard, HoIA & Greg Mortimer, Audit Manager	March 2012
11.2	Quality Assurance of Audit Work	X			None	N/A	N/A

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11.3	<b>Performance and Effectiveness of the Internal Audit Service</b>		X		Finalise the updated performance management information arrangements for the joint team.	Greg Mortimer, Audit Manager	Oct 2011
					<p>No action proposed.</p> <p>The standards require performance to be compared year on year. However because of the significant changes in both staffing and audit approach in recent years, any comparison would not be useful.</p>	N/A	N/A