

APPENDIX 3: INTERNAL AUDIT PERFORMANCE ASSESSMENT ACTION PLAN 2010/11

GOOD PRACTICE ACTIVITY	ACTION REQUIRED	TARGET DATE	CURRENT STATUS	ACTION DATE
SCOPE OF INTERNAL AUDIT				
<p>Are the organisation's assurance, risk management arrangements and monitoring mechanisms taken into account when determining Internal Audit's work and where effort should be concentrated?</p>	Formally update the audit risk assessment in conjunction with services.	Dec 2011	This work will commence in January 2012 so it reflects any changes in working practices and therefore the audit risk profile highlighted through the budget process.	Jan 2011
	Develop a more structured approach for challenging and using risk registers to shape the audit plan and individual jobs.	For 2012/13		
<p>Where services are provided in partnership has the Head of Internal Audit identified:</p> <ul style="list-style-type: none"> • how assurance will be sought? • agreed access rights where appropriate? 	<p>Develop standard paragraphs to be included in all partnership agreements / SLAs covering:</p> <ul style="list-style-type: none"> • IA access • whistleblowing • business continuity • and anything else that is relevant 	Dec 2011	<p>New guidance has been produced on how to assess the level of assurance required over business continuity arrangements when working contractors, partners or the voluntary / charity sector.</p> <p>The standard paragraphs regarding whistleblowing and internal audit are also in the process of being updated.</p>	
	<p>Work with SBCs Partnership Team to determine what assurance is required and how this will be obtained.</p> <p>Get these requirements built into a corporate commissioning framework if SBC's Working in Partnership Toolkit does not cover it.</p>	Mar 2012		

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	Share these developments with CPBC	Mar 2012		
INDEPENDENCE				
Where internal audit staff have been consulted during system, policy or procedure development, are they precluded from reviewing and making comments during routine or future audits?	Clarify what is meant by the 'critical friend' role in the Terms of Reference / Strategy for 2012/13	Mar 2012		
RELATIONSHIPS				
Do arrangements exist with other internal auditors that include joint working, access to working papers, respective roles and confidentiality?	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.	Mar 2012	Internal Audit can not currently support the Cross Partner Internal Audit Working Group so this will not be progressed.	N/A
Do the terms of reference for Internal Audit define the channels of communication with members and describe how such relationships should operate?	Determine whether the Terms of Reference and Strategy is sufficiently explicit about communication channels for members.	For 2012/13		

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STAFFING, TRAINING AND CONTINUING PROFESSIONAL DEVELOPMENT				
<p>Do all internal audit staff have up-to-date job descriptions?</p> <p>Are there person specifications that define the required qualifications, competencies, skills, experience and personal attributes for internal audit staff?</p>	At SBC, complete the review of job profiles that include the role, tasks and competencies and the career development scheme following staff changes.	Dec 2011	All job profiles and the career development scheme produced and sent to HR for evaluation.	Sept 2011
	At SBC, get this all evaluated and signed off by HR.	Dec 2011	HR completed evaluation of job profiles and career development scheme.	Oct 2011
	Amend the job profiles at CPBC is required so that the joint team are working to the same requirements.	Dec 2011	This has been discussed with HR. A meeting is to be arranged to discuss this with Strategic Director.	
UNDERTAKING AUDIT WORK				
Is there a defined policy for the retention of all audit documentation, both paper and electronic?	<p>Check consistency between corporate and service document retention policies.</p> <p>Ensure IA service document retention approach complies with appropriate legislation.</p>	Mar 2012		

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REPORTING				
<p>Does the Head of Internal Audit have mechanisms in place to ensure that:</p> <ul style="list-style-type: none"> • recommendations that have a wider impact are reported to the appropriate forums? • risk registers are updated? 	<p>Develop an approach to be included in the Audit Manual of how auditors should interact with risk registers during an audit.</p>	Mar 2012		
PERFORMANCE, QUALITY AND EFFECTIVENESS				
<p>Does the audit manual provide guidance on carrying out day-to-day audit work and complying with the Code?</p>	<p>Complete the management section of the Audit Manual</p>	Mar 2012		
<p>Do the results of the performance management and quality assurance programme evidence that the internal audit service is:</p> <ul style="list-style-type: none"> • meeting its aims and objectives? • compliant with the Code? • meeting internal quality standards? • effective, efficient, continuously improving? • adding value and assisting the organisation in achieving its objectives? 	<p>Finalise the updated performance management information arrangements for the joint team.</p>	Oct 2011	Completed	N/A