

Appendix 4: Compliance with UK Public Sector Internal Audit Standards Action Plan (SBC Version) as at 30 September 2021

Action required	Current status	Date
Attribute Standards		
1200 Proficiency and Due Professional Care		
<i>1230 Continuing Professional Development</i>		
Continue with the recruitment programme for professional audit staff during 2017/18.	<p>Further changes to the team during 2020/21 mean there are six vacant posts, the salaries of these are currently being used to fund audit resource brought in from suitable accountancy firms to assist with delivery of the audit plan.</p> <p>The expected requirements of the internal audit service into the future continue to evolve and the impact of Covid-19 is causing further deliberations to take place both at an industry and local level. This continues to be monitored and assessed to determine the most appropriate team model utilising the financial resources available. Once the current team resourcing and integration activities are complete, revised arrangements will be implemented to provide an appropriate mix of experienced staff, trainees who will be put through a relevant training programme and externally sourced skills. This will enable the team to deliver the internal audit service required by the organisations that it serves.</p>	HoIA, Ongoing

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Performance Standards		
2000 Managing the Internal Audit Activity		
<i>2030 Resource Management</i>		
When resources allow, arrange more regular meetings with individual Group Managers as required, to help progress work in the Audit Plan.	These sessions have been taking place throughout 2020 and 2021 as audits have been planned and set up. Since covid-19, regular catch ups with the business are taking place via Microsoft TEAMS.	AMs, Ongoing
<i>2040 Policies and Procedures</i>		
Refresh the Audit Manual and supporting forms to reflect: <ul style="list-style-type: none"> updates in the Standards current working practices any issues arising from the independent external assessment. 	Some of this work is still in progress. It will take longer than anticipated to complete due to the changes in the senior management team. Work is also needed to update the Audit Manual to ensure the audit approach is compliant with the General Data Protection Regulations (GDPR) and reflects the actual procedures now followed by the team.	AMs, Ongoing
<i>2050 Co-ordination and Reliance</i>		
At all clients, further develop the "other assurance" element of the audit risk assessments particularly with regard to corporate business management processes, as part of the 2018/19 audit planning round.	This work is now established as part of the Audit Planning process. This has also been developed throughout the year as audit work is completed.	AMs, Ongoing

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2100 Nature of Work		
2110 Governance		
Assess whether an ethical governance audit should be included in 2018/19 Audit Plan.	This was considered as part of the audit planning for 2021/22, and will remain on the issues to be considered for inclusion at each planning assessment.	HoIA, ongoing
2400 Communicating Results		
2410 Criteria for Communicating		
Reassess the reporting templates as part of updating the Audit Manual, to see how underlying issues with the Council's governance arrangements could be highlighted.	This will be reassessed after senior management have undertaken the review of the risk management and governance arrangements that is currently underway as part of the Transforming Together programme.	AMs, Ongoing
2431 Engagement Disclosure of Non-Conformance		
Consider updating the Audit Manual with a small section covering this particular situation and referencing PS2431.	This is still work in progress. It will take longer than anticipated to complete due to the changes in the senior management team. In addition, a prompt will be included in the reporting template to ensure any incidents of non-conformance have been considered and managed in line with audit manual guidance.	AMs, Ongoing
2500 Monitoring Progress		
Introduce the process for management to provide the Audit Committee with this assurance for reports with high and satisfactory audit opinions.	The Business Support Officer is currently working on this project with Council officers that operate the Pentana system to identify an automatic reporting process from Pentana.	BSM, Ongoing

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Finalise the arrangements for reporting to Audit Committee on management sign off of action plans for audit reports with high or satisfactory opinions.	The Business Support Officer is currently working on this project with Council officers that operate the Pentana system to identify an automatic reporting process from Pentana.	BSM, Ongoing
Design the content and format of a report to go to Audit Committee, for each client that shows the progress made by services in addressing agreed actions, for each live audit report.	The Business Support Officer is currently working on this project with Council officers that operate the Pentana system to identify an automatic reporting process from Pentana.	BSM, Ongoing

Key:

- HoIA, Head of Internal Audit
- AM, Audit Manager
- BSM, Business Support Manager