

PSIAS Action Plan 31 March 2019 – Updated Position

REF	SELF-ASSESSMENT QUESTION	FINDINGS	ACTION	RISK RATING	POSITION	OFFICER	ACTION DATE	POSITION AT 16 AUGUST 2019
1.	<p>Does the risk-based plan incorporate or is it linked to a strategic or high-level statement of:</p> <ul style="list-style-type: none"> • How the audit service will be delivered? • How the internal audit service will be developed in accordance with the internal audit charter? • How the internal audit service links to organisational objectives and priorities? 	<p>A strategic statement was included in the covering report to the draft audit plan for 2019/20 for Audit Committee.</p> <p>The self-assessed view is that a focussed Audit Strategy should be created to set out this information clearly, linked to the Audit Plan and Charter.</p>	<p>An Audit Strategy should be developed to set out:</p> <ul style="list-style-type: none"> • How the audit service will be delivered? • How the internal audit service will be developed in accordance with the internal audit charter? • How the internal audit service links to organisational objectives and priorities? 	Green	An Audit Strategy has been developed which will be reported to the Audit Committee in its meeting of 25 June 2019.	Audit Manager	25 June 2019	<p>Completed.</p> <p>The Audit Strategy has been adopted, and discussed with the Chief Executive and Directors.</p> <p>The Audit Strategy was presented to the Audit Committee on 25 June 2019.</p>

2.	<p>Do internal auditors consider the following in planning an engagement, and is this documented:</p> <ul style="list-style-type: none"> • The objectives of the activity being reviewed? • The means by which the activity controls its performance? • The significant risks to the activity being audited? • The activity's resources? • The activity's operations? • The means by which the potential impact of risk is kept to an acceptable level? • The adequacy and effectiveness of the activity's governance, risk management and control processes compared to a relevant framework or model? • The opportunities for making significant improvements to the activity's governance, risk management and control processes? 	<p>There are robust processes in place as part of audit planning in order to properly consider and reflect on each of the following areas as part of any audit engagement.</p> <p>Whilst this information is considered in all audits, it is considered that the team would benefit from the introduction of a pro forma document in which all of the required information is consistently documented.</p>	<p>An audit planning assessment form is to be developed and introduced to ensure consistent recording of all planning considerations and preliminary risk assessments.</p>	<p>Green</p>	<p>An audit planning document has been developed and communicated with the team. Application to commence towards the end of quarter 1 2019/20.</p>	<p>Audit Manager</p>	<p>1 June 2019</p>	<p>Completed.</p> <p>An Audit planning Pro forma has been developed and was introduced in July 2019 to record the preliminary risk assessment for each audit.</p>
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2	Does the risk-based plan set out how internal audit's work will identify and address local and national issues and risks?	The audit plan does not set this out specifically, but consideration is taken of issues raised by Scrutiny Committees and any national risks that may impact upon the Council. These are reported regularly to Audit Committee for consideration either for inclusion within the current year plan or a future year's plan.	Although comment is already made in the progress reports to Audit Committee, Management should consider including information on consideration of local and national issues in the committee reports on the development of the audit plan for the following year.	Green	<p>Ongoing</p> <p>Assurance Mapping has been further progressed in the development of the 2019/20 audit plan and communicated to the Audit Committee to show all the primary assessment of risks and assurances in prioritising areas for audit.</p> <p>The Audit Plan for 2019/20 includes a range of local and national issues, ranging from local safeguarding, procurement and Council Scrutiny assurances, to wider issues such as the Wellbeing of Future Generations and Welsh Language Standards compliance.</p> <p>This action will remain open whilst the means of capturing this context in the audit plan is further developed.</p>	Audit Manager	Refine presentation of audit plan by end of Q2 19/20	<p>Completed.</p> <p>Within the Audit Plan (Appendix B to the Audit Progress Report), it is being recorded against relevant audits where the audit is considering / addressing a national issue.</p>
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