

# PSIAS SELF-ASSESSMENT / EXTERNAL ASSESSMENT - ACTION PLAN UPDATE Appendix 1

## ATTRIBUTE STANDARDS

Requirement	Self-Assessment	Actions for Consideration	External Assessor Recommended actions	Agreed Actions/Person Responsible/Timescale	Progress / update
<p><b>1000 Purpose, authority and responsibility</b> The purpose, authority and responsibility of the Internal Audit activity must be formally defined in an internal audit charter, consistent with the definition of internal auditing, the code of ethics and the standards. The charter must be reviewed periodically and approved by the Audit Committee.</p>	<p>Internal audit arrangements are derived from the Council's constitution and specifically the Financial Regulations. These arrangements are reinforced within the Internal Audit Charter approved and adopted by the Audit Committee in September 2014.</p>	<p>Add an explanation to the Charter that references the PSIAS use of the term Board and Senior Management and then interpret this as meaning the Audit Committee and the Section 151 (S151) Officer.</p>	<p>Agreed</p>	<p>The Audit Charter to be reviewed and updated. The updates are to be reported to the Audit Committee and approved.</p>	<p>Charter has undergone further revision/update in 2023 and was approved by Governance and Audit Committee.</p> <p>Charter has undergone further revision/update in 2023 and was approved by Governance and Audit Committee.</p> <p>Financial Regulations also undergoing refresh, due to be reported to Governance and Audit Committee in 2024</p>
		<p>Add additional wording into the Audit Charter to explain the notification requirement in respect of suspected fraud or irregularities. May also need to be included in Financial Regulations to reach a wider audience.</p>	<p>Agreed. Update to clearly link the Audit Charter with the Councils Anti-fraud, bribery and corruption policy. Also to explain the notification requirement in respect of suspected fraud or irregularities.</p>	<p>S151 and Internal Audit Manager 31.3.19</p>	
		<p>Add wording into the Audit Charter relating to arrangements to avoid conflicts of interest arising in respect of non-audit duties</p>	<p>Agreed</p>	<p>The Audit Charter to be reviewed and updated. The updates are to be reported to the Audit Committee and approved. S151 and Internal Audit Manager 31.3.19</p>	
		<p>Strengthen the Audit Charter by specifying a requirement to review the charter at an agreed interval.</p>	<p>Agreed. Any updates to the Audit Charter should be clearly documented and approved by the Audit Committee.</p>	<p>Consider how best to record and evidence the review process.</p> <p>S151 and Internal Audit Manager 31.3.19</p>	

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			<p>Update Charter to demonstrate Internal Audit's contribution to the review of the effectiveness of the control environment and link with Financial Regulations.</p> <p>The Charter should recognise the mandatory nature of the Chartered Institute of Internal Auditors definition of Internal Auditing and Code of Ethics and PSIAS.</p>	<p>The Audit Charter to be reviewed and updated to include a cross reference to Financial Regulations. The updates to be reported to the Audit Committee and approved.</p> <p>S151 and Internal Audit Manager 31.3.19 The Audit Charter to be updated to demonstrate compliance with the Standards.</p> <p>S151 and Internal Audit Manager 31.3.19</p>	

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<p><b>1100 Independence and objectivity</b> The internal audit activity must be independent and internal auditors must be objective in performing their work.</p>	<p>Appropriate structures and reporting arrangements are in place. The Internal Audit Manager has direct access to the Section 151 Officer, the Chief Executive and the Chair of the Audit Committee. Internal Audit independence is maintained, and no operational responsibilities are undertaken. Internal Audit staff comply with the Council's Code of Conduct and declare any conflicts of interest that could impinge on the work of the service. Any threats to auditor's objectivity are raised as identified and appropriate avoidance measures taken.</p>	<p>Add references to the organisational independence of the Internal Audit Service in the Annual Audit Plan and outturn report.</p> <p>Involve the Audit Committee in any proposed structural reviews of the Internal Audit Service.</p> <p>Invite feedback from the CEO in the performance appraisal of the Internal Audit Manager.</p> <p>Obtain feedback from the Chair of the Audit Committee as part of the performance appraisal of the Internal Audit Manager.</p> <p>Staff to complete a declaration confirming that they understand the independent role of Internal Audit and disclose any potential conflicts of interest.</p>	<p>Agreed</p> <p>Audit Committees are not generally involved with these processes but agree that the Committee should be consulted on any proposed structural reviews of the Internal Audit Service</p> <p>Not considered necessary. No further action proposed</p> <p>Not considered necessary. No further action proposed</p> <p>Declarations have been seen. Consideration be given to staff completing a further declaration confirming that they understand the independent role of Internal Audit and disclose any potential conflicts of interest.</p>	<p>To be included in the Audit plan and annual out turn report.</p> <p>S151 and Internal Audit Manager</p> <p>31.3.19 Audit Committee to be consulted on any future reviews or changes to the structure of the service.</p> <p>S151 and Internal Audit Manager Additional documentation to be considered.</p> <p>S151 officer</p> <p>31.3.19</p>	<p>Ongoing.</p> <p>There have not been any significant changes since the self-assessment.</p> <p>No formal document has been introduced but this is stressed to staff as part of regular team briefings and 1-2-1s.</p>
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<p><b>1130 Impairment to Independence or Objectivity</b>                      Have internal auditors assessed specific operations for which they have been responsible within the previous year?</p>	<p>No this has not occurred and would not occur in future</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>More detailed explanation is required. Also detail of how the authority would deal with any internal appointments from other sections or spouses who also work for CCBC should be considered. Consider making an annual declaration, even if it states there is nothing to declare.</p>	<p>Consideration to be given to this if the situation should arise in future.</p> <p>S151 officer</p> <p>31.3.19</p>	<p>Not considered an issue but this would be addressed by the allocation of work within the team.</p>

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Requirement	Self-Assessment	Actions for Consideration	External Assessor Recommended actions	Agreed Actions/Person Responsible/Timescale	Progress / update
<p>Are assignments for ongoing assurance engagements and other audit responsibilities rotated periodically within the internal audit team</p>	<p>When circumstances and opportunity allows some rotation of tasks does take place however it is balanced against the knowledge and experience requirements when allocating work</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>This should be evidenced in the audit planning records.</p>	<p>The team is relatively small and allocation of audit work must be balanced against the requirements of the task and knowledge and expertise. However, consideration will be given to detailing selection of personnel within the audit assignment scoping and planning documents.</p> <p>Internal Audit Manager</p> <p>31.3.19</p>	<p>Since the previous self-evaluation and external review significant changes have taken place in the staffing and personnel within the Internal Audit Team Investment has taken place in relation to staff development. This has included internal training and members of the team are progressing in gaining qualifications in finance and accounting, and this is ongoing.</p> <p>A policy of rotation of staff between audit types has been introduced but is still under development due to the fact that most staff appointed were new to Internal audit.</p>

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<p><b>1200 Proficiency and due professional care</b> Engagements must be performed with proficiency and due professional care.</p>	<p>Staff are aware of the Public Sector Internal Audit Standards (PSIAS) and the Code of Ethics. Staff are appropriately allocated assignments based on knowledge, experience and personal attributes. Ongoing training and support is provided to continually develop the skills and competencies of audit staff and the current Internal Audit Team is knowledgeable and experienced. The Internal Audit Manager is professionally qualified and suitably experienced.</p>	<p>The Internal Audit Manager needs to ensure that all job descriptions are up-to-date and in the agreed corporate format.</p> <p>Performance Development Reviews (PDRs) must be undertaken for all staff on an annual basis.</p>	<p>Agreed.</p> <p>Agreed</p>	<p>Job descriptions to be reviewed and updated if necessary.</p> <p>Internal Audit Manager</p> <p>31.3.19</p> <p>PDRs to be undertaken for all staff.</p> <p>Internal Audit Manager</p> <p>30.9.19</p>	<p>Job descriptions have been reviewed following the staffing changes described above.</p> <p>Regular team briefings and 1-2-1 take place and my time process is to be restarted for 2023/24.</p>

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<p><b>1300 Quality assurance and improvement programme</b> The Head of Audit must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity.</p>	<p>Internal Audit Services undertakes a self-evaluation which feeds into the service improvement planning process. Performance measurement and benchmarking is undertaken to inform the improvement process. Individual audit assignments are monitored throughout the process with reports reviewed for quality and consistency purposes prior to being issued to clients. A post-audit evaluation process is in place to inform the annual self-evaluation.</p>	<p>The constituent parts of the quality and improvement programme should be formalised and written into the audit manual.</p> <p>Not considered an issue in the Self-Assessment</p>	<p>Agreed</p> <p>The process is not maintained but embedded into the operational processes of the service and should be formalised and written into the audit manual.</p>	<p>Audit Manual to be reviewed and updated.</p> <p>Internal Audit Manager 31.3.19</p>	<p>Since the peer assessment and previous self-assessment an Audit Management software system has been purchased and a large proportion of operational tasks are now covered by this system. Specific guidance material has been developed to cover specific tasks and processes. Therefore, the previous manual now requires significant revision and updating to reflect these.</p>

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<p><b>1310 Requirements of the Quality Assurance and Improvement Programme (QAIP)</b> Does the QAIP include both internal and external assessments?</p>	<p>In future both processes will be run alongside the corporate self-evaluation process to ensure priorities and actions are aligned.</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>The constituent parts of the quality and improvement programme should be formalised and written into the audit manual</p>	<p>Audit Manual to be reviewed and updated.  Internal Audit Manager  31.3.19</p>	<p>Since the peer assessment and previous self-assessment an Audit Management software system has been purchased and a large proportion of operational tasks are now covered by this system. Specific guidance material has been developed to cover specific tasks and processes. Therefore, the previous manual now requires significant revision and updating to reflect these.</p>
<p><b>1311 Internal Assessments</b> Do internal assessments include ongoing monitoring of the internal audit activity, such as: Routine quality monitoring processes? Periodic assessments for evaluating conformance with the PSIAS?</p>	<p>The corporate self-evaluation and performance monitoring processes have been in place for a number of years and are well established. The requirement to conform with the PSIAS is fairly recent and informal assessments have been used to identify improvement areas.</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Processes are needed to ensure the audit review process would pick this up. This should also be evidenced within the process.</p>	<p>Consideration to be given to including this in the review process.  Internal Audit Manager  31.3.19</p>	<p>All audits are planned and conducted in conformance with PSIAS. Internal reviewing of individual audit assignments is carried out during the audit and the Audit Management system maintains a record of this in real time. Also, all reports output from the system are subject to review before issue. Some improvement/tweaking of management reporting has been identified and this may need to be addressed with the supplier.</p>



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<p><b>1320 Reporting on the Quality Assurance and Improvement Programme</b>                      Has the Chief Audit Executive (CAE) reported the results of the QAIP to senior management and the board?                      Note that: -</p> <ul style="list-style-type: none"> <li>• the results of both external and periodic internal assessment must be communicated upon completion.</li> <li>• the results of ongoing monitoring must be communicated at least annually.</li> <li>• the results must include the assessor's or assessment team's evaluation with regards to the degree of the internal audit activity's conformance with the PSIAS.</li> </ul>	The self-assessment exercise was reported to Audit Committee in December 2016. In future results of the internal assessments will be reported in the annual outturn report The results of the external assessment process will be reported to the Audit Committee when received by the external reviewer	Not considered an issue in the Self-Assessment	This will be done in future as part of the normal reporting process.	Will be included in the next self-evaluation cycle.  Internal Audit Manager  31.3.19	The Annual Report contains a statement that audit work is in conformance with PSIAS. However no separate formal reporting is made to Senior Management.  Consideration may need to be given to how this is to be achieved going forward.
Has the CAE included the results of the QAIP and progress against any improvement plans in the annual report?	This has not been included in the annual outturn report to date.	Not considered an issue in the Self-Assessment	Following the internal & external reviews this will be reported	To be considered in reporting process. Internal Audit Manager 31.3.19	As above.

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<p><b>1321 Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'</b> Has the CAE stated that the internal audit activity conforms with the PSIAS only if the results of the QAIP support this?</p>	<p>This has not been included in the annual outturn report to date.</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Following the internal &amp; external reviews this should be reported</p>	<p>To be considered in reporting process. Internal Audit Manager 31.3.19</p>	<p>Reporting does indicate that the Internal Audit service is in conformance with PSIAS.</p>
<p><b>1322 Disclosure of Non-conformance</b> Has the CAE reported any instances of non-conformance with the PSIAS to the board?</p>	<p>This has not been included in the annual outturn report to date.</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Following the internal &amp; external reviews this should be reported</p>	<p>To be considered in reporting process.  Internal Audit Manager  31.3.19</p>	<p>Consideration will need to be given if this is required. No instances of non conformance have been identified.</p>

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## PERFORMANCE STANDARDS

Requirement	Self Assessment	Actions for Consideration	External Assessor Recommended actions	Agreed Actions/Person Responsible/Timescale	
<p><b>2000 Managing the internal audit activity.</b> The Head of Audit must effectively manage the internal audit activity to ensure it adds value to the organisation</p>	<p>The service has a good understanding of the needs and objectives of the whole organisation and understands its position in the assurance framework. It aspires to be innovative and challenging as well as being a catalyst for change. A risk based operational plan is developed in consultation with Members, Directors, Heads of Service and staff. The plan is reported to and approved by the Audit Committee prior to the start of the financial year. Processes and procedures to guide internal audit activity in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) are set out in an Audit Manual which is available to all staff.</p>	<p>The annual audit plan report needs to clearly show links to organisational objectives and priorities.</p> <p>Future audit planning work needs to include a review of the Council's assurance framework to determine what assurances can be gained from other sources.</p>	<p>Agreed Agreed. This is currently not covered in the Audit Plan.</p>	<p>To be considered in reporting process. Internal Audit Manager 31.3.19.</p>	<p>The annual plan is linked to organisational objectives and priorities. The reporting of the annual plan has evolved since the previous self-assessment to adopt some recommendations made by the external auditor in relation to detail of work planned within each quarter and further revisions are under consideration following feedback from the Governance and Audit Committee.</p> <p>The work of other providers is considered if appropriate</p>

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<p><b>2010 Planning</b> Does the risk-based plan set out how internal audit's work will identify and address local and national issues and risks?</p>	<p>The plan does not specifically cover this however the plan does refer to the need for flexibility in order to address emerging or new areas and to respond to changing priorities or structures etc. Audit Committee members are well aware of the impact of change on the plan. Directors and Heads of Service are consulted during the planning process to identify both national and local issues or areas needing additional assurances.</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Members need to be made aware of impact and changing priorities</p>	<p>To be considered in reporting process. Internal Audit Manager 31.3.19</p>	<p>The plan is flexed if new or emerging risks are identified. There are several reports a year on progress presented to the Governance and Audit Committee. Including half year progress on plan and progress on recommendations together with the original plan and year end out turn report.</p>
<p>Does the risk-based plan set out the:</p> <ul style="list-style-type: none"> <li>• Audit work to be carried out?</li> <li>• Respective priorities of those pieces of audit work?</li> </ul>	<p>At the planning stage there are too many variables to enable this level of detail to be included. Consultation with the client and the scoping process deals with these issues within a flexible framework.</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Consider providing greater detail around the audit work to be undertaken in order to better inform members of any changing priorities / risk profiles.</p>	<p>To be considered in reporting process.  Internal Audit Manager  31.3.19</p>	<p>The plan reported to the Governance and Audit Committee shows the detail of the audit plus planned period. While risk information is held within the Audit Management system this is not formally reported, relative risks and prioritization are taken into account when planning work or flexing the plan if needed.</p>
<p>Does the risk-based plan set out the:</p> <ul style="list-style-type: none"> <li>• Estimated resources needed for the work?</li> </ul>	<p>Audit resource input is indicated for staff management purposes</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Additional details should be supplied to the Audit Committee when variations arise.</p>	<p>To be considered in reporting process.  Internal Audit Manager  31.3.19</p>	<p>The initial forecast plan is based on an estimate of forecast resources based on staffing, known overheads and other estimates for absence etc. An estimate of required resources is then mapped to each audit assignment. Due to the</p>

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					changing profile of staff over the last 3 years this is still evolving.
<b>2050 Coordination</b> Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance?	An assurance framework is under development which will give members a view of the whole assurance landscape.	Not considered an issue in the Self-Assessment	Future audit planning work needs to include a review of the Council's assurance framework to determine what assurances can be gained from other sources and evidence provided	The Assurance Framework was presented to the Audit Committee in December 2016 and will now be kept under review by the Corporate Governance Panel  Internal Audit Manager  Ongoing review	The Assurance Framework has not been subject to any further review since its original development.
Does the CAE meet regularly with the nominated external audit representative to consult on and coordinate their respective audit plans?	Meetings do take place with the external auditor as and when required and the external auditors do attend all meetings of the Audit Committee.	Not considered an issue in the Self-Assessment	Agreed	Meetings to be arranged as required	Meetings held with external audit as required.
<b>2060 Reporting to Senior Management and the Board</b> Does the periodic reporting also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested by senior management and the board?	The content of the periodic reporting continues to evolve and will in future include comments on issues or themes that are of particular note in relation to issues needed or requested by the Audit Committee or senior management.	Not considered an issue in the Self-Assessment	Agreed – these tend to be generalised	To be considered in reporting process.  Internal Audit Manager  31.3.19	Fraud risks not specifically reported on although where individual findings are relevant these are reported as part of individual audits.

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<p><b>2100 Nature of work</b> Internal audit must evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach</p>	<p>The internal audit service is a key player in promoting risk management, governance and internal control throughout the authority and the Head of Audit is a key contributor and facilitator of the Authority's corporate governance review process. The risk based plan is developed and assignments performed in a way that allows for evaluation and improvement of governance, risk management and control processes, using a systematic and disciplined approach. Implementation of recommendations made is monitored.</p>	<p>As part of the response to the WAO report on its "review of arrangements within Caerphilly CBC to address external audit, inspection and regulation recommendations and proposals for improvement", a Panel will be established to review Directorate Risk Registers to inform the annual audit planning process.</p>	<p>Agreed</p>	<p>To be considered in the audit planning process.  Internal Audit Manager  31.3.19</p>	<p>Risk Management is not under the direct control of Internal Audit, although reporting is made to the Governance and Audit Committee. Risk Manager is best placed to give further detail</p>
<p><b>2340 Engagement Supervision</b> Is appropriate evidence of supervision documented and retained for each engagement?</p>	<p>Time recording system would identify time spent against projects but would not specifically identify supervision. Piecemeal time allocations may not be recorded</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Clearer documentation of the review process and evidence of review notes would further enhance this requirement.</p>	<p>Consideration to be given to this.  Internal Audit Manager  31.3.19</p>	<p>This information is now formally recorded within the Audit Management System.</p>

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<p><b>2430 Use of 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing'</b> Do internal auditors report that engagements are 'conducted in conformance with the PSIAS' only if the results of the QAIP support such a statement?</p>	<p>This does not currently feature within the body of internal audit reports.</p>	<p>Not considered an issue in the Self-Assessment</p>	<p>Internal audit reports could be amended to include a statement on conformance with the PSIAS</p>	<p>Consideration to be given to an appropriate statement to be included in the Audit report.</p> <p>Internal Audit Manager</p> <p>31.3.19</p>	<p>Statement is included in reports.</p>
<p><b>2450 Overall Opinion</b> Does the annual report incorporate the following: The annual internal audit opinion? A summary of the work that supports the opinion? A disclosure of any qualifications to the opinion? The reasons for any qualifications to the opinion? A disclosure of any impairments or restriction in scope? A comparison of work actually carried out with the work planned? A statement on conformance with the PSIAS?</p>	<p>Where relevant and appropriate these would all be included within the annual report.</p>		<p>The annual outturn report to the Audit Committee could be amended to include a statement on conformance with the PSIAS</p>	<p>Consideration to be given to an appropriate statement to be included in the report.</p> <p>Internal Audit Manager</p> <p>31.3.19</p>	<p>This is included in the year-end report. Feedback from Governance and Audit Committee is received and adopted where appropriate.</p>
<p>Does the annual report incorporate the following: The results of the QAIP? Progress against any improvement plans resulting from the QAIP? A summary of the performance of the internal audit activity against</p>	<p>This will be reported to the Audit Committee in future.</p>		<p>The summary does not include details of specific audit work undertaken in the period. Therefore, a significant reliance on the Internal Audit Manager to determine</p>	<p>Consideration to be given to how best this is to be reported.</p> <p>Internal Audit Manager</p> <p>31.3.19</p>	<p>Action plan progress to be reported to Governance and Audit Committee.</p>

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its performance measures and targets? Any other issues that the CAE judges is relevant to the preparation of the governance statement			appropriate assurances		
<b>2500 Monitoring progress</b> Where issues have during the follow-up process, has the CAE considered revising the internal audit opinion?	The review mechanism is focussed on achieving improvement by implementation of agreed actions. If audit is not satisfied with progress on fundamental issues, it would be escalated in the first instance to the S151 Officer then Audit Committee	Not considered an issue in the Self-Assessment	Consideration should be given to revising the audit opinion post follow up which would give further assurances that improvements have been made	Consideration to be given to the option of revising the audit opinion to reflect direction of travel in respect of improvement.  Internal Audit Manager  31.3.19	All audits include a direction of travel since the previous audit where this is relevant and historical information is available.