

INITIAL REVIEW	FOLLOW UP REVIEW	INTENDED ACTIONS	Responsible officer & target date
Re-assesses its expectations of the Internal Audit service and puts in place a change programme to address the findings of this inspection	The Council is beginning to address aspects of our recommendations to improve Internal Audit but it lacks a robust action plan to ensure it can keep track of progress	Completion of action plan and presentation to Audit Committee.	RH - 11/3/15
<b>Strategy &amp; vision</b>			
Audit Charter & strategy.	Audit charter / strategy in place. Key challenge is to ensure that these are now translated into practice.	Audit Charter approved by Audit Committee 10/09/14.	RH - ongoing
<b>Engagement with Audit Committee</b>			
Greater interaction with the Audit Committee.		Interaction with the Audit Committee has already increased and is set to continue with IAM input into Audit Committee training programme and regular meetings with the Audit Committee Chairman.	RH throughout 2015
Input into strategy and vision.		Audit Charter approved by Audit Committee 10/09/14.	RH - ongoing
<b>Planning</b>			
Greater interaction with the Directors & CEO.		Periodic attendance at Directorate Management Teams to supplement emails to Heads of Service.	RH - Jan/ Feb 2015 and ongoing
Available resource v. audit need.		This will be covered annually in the Annual Audit Plan report.	RH - ongoing
Terms of reference agreed for each audit assignment.		This has already started to happen and is evolving with every piece of work.	RH - ongoing
<b>Risk based focus</b>			
Mapping strategic risk to audit plan.	Audit plan is evolving but still predominantly focussed on financial areas.	Audit plan will continue to evolve and develop in line with engagement with Management. Key risk areas discussed at Directorate Management Team meetings.	RH - ongoing but no later than June 2016
<b>Reporting &amp; communication</b>			
Not all reports signed out by IAM.		To be reviewed and included within audit manual.	RH/DG - March 2016
Follow up mechanisms could be improved.		To be reviewed and included within audit manual.	RH/DG - March 2016
Communication with stakeholders somewhat variable.		Audit clients are to be briefed on the audit process at the commencement of each assignment. Reporting protocols within the Audit Service will be defined within the audit manual.	RH/DG - ongoing RH/DG - March 2016
<b>Quality assurance &amp; performance mgt.</b>			

Quality review of files.	Has not assessed against PSIAS although is looking to participate in contract arrangement being established within South Wales.  Working papers could be improved in terms of level of review & quality of documentation.	A self assessment against PSIAS will be undertaken in order to identify areas for further development prior to the external assessment.  This will be reviewed and addressed in the new audit manual.	Staff group – Sept. /Oct. 2015  RH/DG - March 2016
Inconsistency in the issue of reports.		This will be reviewed and addressed in the new audit manual.	RH/DG - March 2016
Performance measures should be introduced & reported.		All wales annual benchmarking exercise is undertaken with quarterly data collected and recorded on Fynnon.	Ongoing on a quarterly basis
<b>Use of technology</b>			
No integrated mgt. system in place for audit planning, execution, documentation & reporting.		Cost and resource implications will need to be assessed against benefits. Have been using existing software since 1996 without major issues.	RH/DG - March 2016
		Audit manual to be re instated. Full rewrite to include the outcomes of the reviews identified above.	RH/DG - March 2016
		Enhanced commitment to training of staff to increase knowledge of the requirements of the new standards.	Courses already booked up to June 15