

## Updated Position of the PSIAS Action Plan – November 2013 – as at August 2014

Audit Ref	Page	Standard	Action	Officer Responsible	Timescale	Position as at August 14
1.	P.10	Does the chief executive or equivalent undertake, countersign, contribute feedback to or review the performance appraisal of the CAE?	Richard Partington to have input in to Jenny Marriott's PPD in December 2013 and then on-going	Jenny Marriott / Richard Partington	Dec 13 and annually thereafter	Completed December 13 now on going
2.	P.10	Is feedback sought from the chair of the audit committee for the CAE's performance appraisal?	Chair of the AC to have input in to Jenny Marriott's PPD in December 2013 and then on-going	Jenny Marriott / Chair of the AC	Dec 13 and annually thereafter	Completed December 13 now on going
3.	P.11	If there have been any assurance engagements in areas over which the CAE also has operational responsibility, have these engagements been overseen by someone outside of the internal audit activity?	IT Auditor to carry out review of Information Governance and associated activities over a 3 year period and Ken Clarke to oversee	Jenny Marriott	2014 / 15 Audit Plan	Included in Plan & will be actioned when undertaken
4.	P.12	Are assignments for ongoing assurance engagements and other audit responsibilities rotated periodically within the internal audit team?	Update Charter section 2.3.5	Jenny Marriott	31 January 2014	Complete – audits rotated
5.	P.16	Has the CAE developed a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and enables conformance with all aspects of the PSIAS to be evaluated?	Formalise and document process	Jenny Marriott	31 January 2014	Delayed due to restructure & work for ASS so new deadline 31/10/14
6.	P.17	Periodic assessments for evaluating conformance with the PSIAS?	Review annually	Jenny Marriott	31 <sup>st</sup> March 2015	Now SDM and next review January 2015

APPENDIX E

Audit Ref	Page	Standard	Action	Officer Responsible	Timescale	Position as at August 14
7.	P.18	Has an external assessment been carried out, or is planned to be carried out, at least once every five years?	To determine arrangements for external assessment	Jenny Marriott	31 <sup>st</sup> March 2015	No change
8.	P.20	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.	Include in annual report to Audit Committee	Jenny Marriott	Follows on from previous action	No change
9.	P.21	Has the CAE reported any instances of non-conformance with the PSIAS to the board?	Include in annual report to Audit Committee 2013/14	Jenny Marriott	June 2014	Complete
10.	P.22	Does the risk-based plan incorporate or is it linked to a strategic or high-level statement of: b) How the internal audit service will be developed in accordance with the internal audit charter? c) How the internal audit service links to organisational objectives and priorities?	b) 2014/15 plan will be updated – included in covering report to the plan c) Need to include this detail in the audit plan update 13/14 and include from 14/15 plan onwards	Wesley France	b) April 2014 C) November 2013	Complete for both 13/14 and 14/15.
11.	P.30	Has the internal audit activity evaluated the effectiveness of the organisation's ethics-related objectives, programmes and activities?	JM to talk to CFO and MD to see where we can add value and understand what is required Look to review AGS programme during 14/15	Jenny Marriott	End of Dec 2013  End of March 2014	Discussion taken place but no conclusions End Sept 2014

**APPENDIX E**

Audit Ref	Page	Standard	Action	Officer Responsible	Timescale	Position as at August 14
12.	P.31	<p>Has the internal audit activity evaluated the effectiveness of the organisation's risk management processes by determining that:</p> <ul style="list-style-type: none"> <li>a) Organisational objectives support and align with the organisation's mission ?</li> <li>b) Significant risks are identified and assessed?</li> <li>c) Appropriate risk responses are selected that align risks with the organisation's risk appetite?</li> <li>d) Relevant risk information is captured and communicated in a timely manner across the organisation, thus enabling the staff, management and the board to carry out their responsibilities?</li> </ul>	JM to discuss with Ken Clarke	Jenny Marriott	End of December 2013	Strategic risk register updated & agreed at 24/07/14 Cabinet. To be presented to Sept Audit Committee. This informs Internal Audit planning & work undertaken.
13.	P.32	Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?	Undertake red book checklist.	Rob Montgomery	31 March 2014	Delayed due to staff vacancies 31/10/14
14.	Various	Consulting arrangements – many sections of the PSIAS checklist	Need to formalise how Internal Audit will handle consulting assignments. Draft flow chart process for consulting.	Wesley France	End of December 2013	Flow chart complete.

**APPENDIX E**

<b>Audit Ref</b>	<b>Page</b>	<b>Standard</b>	<b>Action</b>	<b>Officer Responsible</b>	<b>Timescale</b>	<b>Position as at August 14</b>
15.	P.43	Has the CAE developed and implemented retention requirements for all types of engagement records?	Internal Audit to cleanse files to meet requirements	Team	31/1213 and then annually	Complete
16.	P.48	Does the annual internal audit opinion conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control?	To be included in 13/14 opinion	Jenny Marriott	June2014	Complete
17.	P.49-50	Does the annual report incorporate the following: g) A statement on conformance with the PSIAS? h) The results of the QAIP? i) Progress against any improvement plans resulting from the QAIP?	To be included in 13/14 annual report	Jenny Marriott	g) June 2014 h) June 2014 i) June 2014	Complete Referred to current process