

## PSIAS Action Plan – November 2013

Page	Standard	Action	Officer Responsible	Timescale	Checked
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	
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	
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	
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	
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	
P.17	Periodic assessments for evaluating conformance with the PSIAS?	Review annually	Wesley France	31 <sup>st</sup> March 2014	
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	
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 above	

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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	
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	
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	Jenny Marriott /	End of Dec 2013  End of March 2014	
P.31	Has the internal audit activity evaluated the effectiveness of the organisation’s risk management processes by determining that: a) Organisational objectives support and align with the organisation’s mission ? b) Significant risks are identified and assessed ? c) Appropriate risk responses are selected that align risks with the organisation’s risk appetite? 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 ?	JM to discuss with Ken Clarke	Jenny Marriott	End of December 2013	

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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 – previously covered by Mary?	Wesley France	31 March 2014	
Various	Consulting arrangements – many sections of the PSIAS checklist	Need to formalise how Internal Audit would handle a consulting requirement. i.e. setting scope, objectives, responsibilities etc  Draft flow chart process for consulting	Wesley France	End of December 2013	
P.43	Has the CAE developed and implemented retention requirements for all types of engagement records?	Internal Audit to cleanse files to ensure they are not held longer than necessary	Team	End of December 2013 and then annually	
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	June 2014	
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	