

**Public Sector Internal Audit Standards – Internal Audit Consortium
Improvement Plan August 2013**

Standards	Compliance	Current	Action Required	Action By	Date
Does the Chief Executive or equivalent undertake, countersign, contribute feedback to or review the performance appraisal of the Chief Audit Executive (Head of the Internal Audit Consortium)?	N	Currently undertaken by the Head of Finance. Indirectly actioned via the annual review of the effectiveness of Internal Audit	None at this time	N/A	N/A
Is feedback sought from the Chair of the Audit Committee for the Chief Audit Executive's (Head of Internal Audit) performance appraisal?	N	Currently undertaken by the Head of Finance. Indirectly via the annual review of the effectiveness of Internal Audit	The Head of Finance to discuss with the Chair of the Audit Committee if there are any issues that require raising prior to the Head of Audit's EPD	Head of Finance	Prior to EPD
Does the Chief Audit Executive (CAE) ensure that up-to-date job descriptions exist that reflect roles and responsibilities and that person specifications define the required qualifications, competencies, skills, experience and personal attributes?	P	There are job descriptions etc for all posts however following a grading appeal by Auditors the Auditor job description is being reviewed.	Auditors job description to be reviewed	HR/Head of Finance/Head of Internal Audit	December 2013

Standards	Compliance	Current	Action Required	Action By	Date
Has the CAE established policies and procedures to guide staff in performing their duties in a manner than conforms to the PSIAS?	P	The audit manual guides staff in performing their duties in a consistent way with the CIPFA code of practice 2006. Last reviewed June 2010.	Audit manual to be reviewed and updated to reflect the PSIAS	HOIAC	December 13
Has the CAE developed and implemented retention requirements for all types of engagement records?	P	The audit manual defines retention requirements which are reviewed on an ongoing basis to ensure they remain in line with current good practice.	Retention requirements in respect of audit documents need to be subject to regular review. All staff will be reminded of the requirement to review their manual and electronic records to ensure that they are retained in accordance with retention requirements	Consortium staff	December 2013
Has an external assessment been carried out, or is planned to be carried out at least once every five years?	Y/N	Not undertaken as yet	An external assessment must be carried out by April 2018	HOIAC /Head of Finance	April 2018
Has the CAE established a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action?	P	System of following up at quarterly directorate and service head meetings is being trialled	To embed a system of following up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action	HOIAC/Head of Finance/Director of Corporate Resources	Ongoing