

Public Sector Internal Audit Standards

Self-assessment Review to Support Annual Governance Framework 2015/16

1. Recommendation: The Charter should be updated to reflect the cross-reference to the constitution.

Updated and agreed by Audit and Standards Committee 05 October 2015.

2. Recommendation: The Charter should make it more explicit in relation to the unconditional requirements of the standards.

Updated (para 5.3.1)

3. Recommendation: The Charter is not formally presented to senior management although they are fully aware of it.

Refresh of charter presented to SMG Services and Performance 28 October 2015

4. Recommendation: Consider taking a more detailed risk based plan to the Audit Committee.

Complete, Audit Plan 2016/17 provides detail of each audit area in the plan rather than just hours against each Strategic Group. Agreed by Audit & Standards Committee 25-04-16

5. Recommendation: Consider including the Chief Executive in the performance appraisal of the Chief Internal Auditor.

To be considered as part of the next A&D of CIA

6. Recommendation: Consider feedback from the chair of the Audit and Standards Committee for the Chief Internal Auditor's performance appraisal.

To be considered as part of the next A&D of CIA

7. Recommendation: Agree 'Terms of Reference' and report to the next Audit Committee where there have been significant additional consulting services agreed during the year that were not already included in the audit plan.

Approach to Advisory audits now included in 2016/17 plan

8. Recommendation: Continue to develop skills in contract auditing and computer assisted audit techniques.

Initial approach to Strategic Director, Corporate Commissioning and Procurement to consider approach in relation to contract auditing. Additional IT resources available from joint working arrangement with Newcastle

9. Recommendation: Encourage services to return all questionnaires.

Questionnaire now sent out by CIA with final report. Performance statistics to be updated to reflect number of respondents. Quarterly GMT reports to include statistics on number of returns.

10. Recommendation: Continue to develop the combined assurance model.

Identified in the Audit Plan and Strategy as an area to develop in line with three lines of defence approach

11. Recommendation: A memorandum of understanding should be developed to reflect the current arrangements with health bodies.

Initial meeting with Director of Audit from Newcastle/Gateshead CCG

12. Recommendation: Has the Chief Internal Auditor developed and implemented retention requirements for all types of engagement records? This should be included in the updated Local Audit Manual.

To be included as part of the refresh but will be in line with retention requirements for Corporate Resources

13. Recommendation: Action is required to ensure that Internal

Audit recommendations are implemented more promptly and accountability increased for non-implementation of recommendations – particularly in schools where performance is significantly below target.

- Revised approach reported to SMG Services and Performance 18 March 2015
- Revised approach agreed by Audit & Standards Committee 20 April 2015
- Internal Audit Charter refresh in October 2015 changed management response from “reasonable timescale” to “by agreed date”
- Monthly reports are now produced and shared with Business Partners
- Performance against the target of 90% has seen a significant improvement.
- Performance against “high” and “medium” recommendations is now reported separately.
- Additional information to be added to committee reports to show “due date” for those recommendations not yet due