

ACTION PLAN FROM PWC FOLLOW UP REVIEW OF INTERNAL AUDIT

Issue	Proposed Action	Implementation Date	By whom
Organisation and Independence A vision and strategy for the Internal Audit service should be drawn up with input from key stakeholders and senior management. The vision should set out what role Internal Audit will play within the Council and the strategy should ensure that Internal Audit's objectives are clear and expectations are managed.	The new Audit Manager will prioritise developing a vision and strategy for Internal Audit once in post	January 2019	Audit Manager
Organisation and Independence The Internal Audit Strategy should be updated to identify all conflicts of interest within the service and appropriate mitigating actions	Audit Charter to be updated and taken to Audit Committee for approval	January 2019	Audit Manager
Audit Team Consideration should be given to the skills and training needs of the Internal Audit team to ensure that the service can meet its strategic objectives	A skills assessment of the Internal Audit team is to be drawn up A training programme for the team to be developed	October 2018 October 2018	Audit Manager
Quality Assurance and Audit Management The audit manual should include information on the procedure for holding audit scoping meetings. It should include guidance over the identification of risks to ensure a	Audit manual to be updated	October 2018	Audit Manager

Appendix B

consistent approach. It should also include detail of sample size selection.			
Communication and Reporting A separate section should be added to the audit report template to capture limitations of scope	Audit report template to be updated	September 2018	Audit Manager
Communication and Reporting The audit manual should be updated to include detail on the level of audit evidence required to confirm the implementation of follow-up actions	Audit manual to be updated	September 2018	Audit Manager
Quality, Tools and Performance Management Internal Audit should consider how benchmarking and good practice can be better shared with key audit stakeholders	Template for scoping and feedback meetings to be amended to include benchmarking and good practice	September 2018	Audit Manager