

Public Sector Internal Audit Standards – External Assessment Action Plan

Recommendations

No	Recommendation	Response	Resp Officer	Action date
R1	Refer to the core principles and define 'senior management' in the Charter	Agreed – to amend Charter	CIA	31 March 22
R2	Include the following in the annual plan reported to the Audit & Governance Committee: <ul style="list-style-type: none"> How the plan addresses BCP's strategies, objectives, priorities and risks How internal audit is delivered and developed How its resource requirements are assessed The relative priorities of the planned audit work 	Agreed – to include in next Audit Plan report to Audit & Governance Committee	CIA	31 December 21
R3	Change the audit report template so that reports are issued in the name of the Head of Audit and Management Assurance	Agreed – to amend Audit Report template	CIA	31 July 2021 Implemented
R4	When reporting the overall opinion include: <ul style="list-style-type: none"> The strategies, objectives and risks of the council The opinion on governance arrangements 	Agreed – to include in next CIA annual report to Audit & Governance Committee	CIA	31 July 2021 Implemented

Suggestions

No	Suggestion	Response	Resp Officer	Action date
S1	Set out the conflict of interest risk inherent in the Chief Audit Executive (Head of Audit and Management Assurance) having non-audit functions in the Charter	Agreed – to amend Charter	Deputy CIA	31 March 22
S2	Place risk at the forefront of all audit planning, especially in discussions with auditees and the information shared with them	Agreed – to incorporate in Terms of Reference Template document	Deputy CIA	31 December 21
S3	Look for ways to integrate Quality Assurance & Improvement Programmes activities across the audit team and audit year, by carrying out rolling reviews or similar	Agreed – to give consideration to this suggested practice	Deputy CIA	31 December 21
S4	As well as showing how the annual plan addresses BCP's strategies, objectives, priorities and risks (R2), make this clear in individual audit plans and terms of reference to demonstrate the value of the audit (see also S2)	Agreed – to amend Risk & Audit Coverage Document, Risk & Detailed Testing Document, and Terms of Reference template	Deputy CIA	31 December 21

