

INTERNAL AUDIT IMPROVEMENT PLAN 2010/11

(Source: Away Day Feb 2010)

Date: 8 April 2010

Version: 1.0

STRAGETY AND PLANNING

REF	OUTCOME	ACTIVITY	LEAD OFFICER	TARGET DATE	COMMENTS PROGRESS
S1	Strategy and Plans are well communicated with clients.	Draft audit plan once approved at Audit Committee is circulated to Directorates.			
S2		Set out and deliver a clear communication plan in relation to clients.			
S3		A year end report is made to clients outlining what has been delivered.			
S4	Strategy and plans adequately reflect time required.	Time recording is used to reflect actual time taken.			
S5	The Audit team understand the strategy and plans and their role in them.	Training on the Strategy and Annual Plan is provided.			
S6		Individual auditor plans are allocated on a quarterly rolling basis.			
S7		Draft Audit plan once approved at Audit Committee is circulated to Audit Team.			
S8		A review of the needs assessment is developed for submission at the conclusion of each audit area.			
S9		The relationship between risk and controls is developed and embedded through: <ol style="list-style-type: none"> 1. Training 2. Use of MK Insight 			

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S10		A process is established for all auditors to flag up potential new areas for consideration in future plans.			
S11		Reports to Audit Committee on progress against plans are shared with the team.			
S12		Smarter performance indicators are recorded, compared, monitored and managed.			
S13	Auditors are aware of and informed of the role of Audit Committee.	Identify auditors to attend Audit Committees to see how they operate.			

ETHICS AND INDEPENDENCE

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E1	All Auditors are appropriately CRB checked.	Submit CRB checks for auditors known to require them.			
E2		Ask HR for guidance under new safeguarding assessment who else should have them.			
E3	Skills are developed and enthusiasm of the team captured.	Allocate Audits to staff considering cross working and rotation as appropriate in planning of audits.			
E4	Documents are retained within a clearly defined protocol.	Identify document protocol (eg version control)			

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E5		Review network structure for files.			
E6		Training for all.			
E7	All auditors are aware of their responsibilities in relation to the CIPFA Code of Practice for Internal Auditors, hospitality, register of interests, etc.	Workshop session at Audit Team meeting in respect of <ul style="list-style-type: none"> • Code of Practice • Hospitality, register of interests • Declarations of interest 			
E8	Information is retained securely and kept confidential.	Enforce clear desk policy.			
E9		Enforce use of screen savers when away from desk.			

PREPARATION

REF	OUTCOME	ACTIVITY	LEAD OFFICER	TARGET DATE	COMMENTS PROGRESS
P1	Audits are delivered on time to the required quality.	Breakdown of audit area requirements (Audit/Review)			
P2	a. The Fraud checklist is completed.	Template/checklist to ensure consistency and completeness of audit preparation.			
P3	b. Previous recommendations are looked at and updated. Access to systems, buildings and people is arranged in advance of audit.	Identify audit areas in advance of completing the work and share knowledge of them.			

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P4	c.	Auditors are better trained.	Invite speakers to Audit Team meeting to inform team of areas audited.			
	d.	Audit reports are improved.	See reporting section.			
P5	Better preparation and planning for all eventualities. Improved accountability.		Individual auditor plans are allocated on a quarterly rolling basis. Where advice and guidance is provided throughout the year, or issues raised an appropriate note is placed on the audit file.			
P6	More efficient, targeted use of resources directed at key areas.		Review Audit Control sheet.			
P7			Review controls, risks and tests and challenge their appropriateness.			
P8	Increased accountability of managers for controls		Consider areas suitable for control self assessments (CSA's).			
P9			Roll out CSA's			
P10	Information stored once, disposed of appropriately and managed throughout its life.		Agree document protocol.			
P11			Review filing structure.			
P12			Provide training to all.			
P13	Move to a more risk based approach to fit with MK system.		Provide training to all to enable the identification of risks at the beginning of the audit.			
P14	The auditee is informed in advance, where appropriate, of the audit.		Book initial and closure meetings in advance of audit.			

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P15		Include meeting arrangements on audit checklist.			
P16		Send audit brief out in advance for consideration.			

DATA QUALITY

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Q1	Information is stored once and can be located easily.	Version control is introduced to documents.			
Q2		Emails are sent with information links where appropriate to encourage better information management.			
Q3		Team members receive training in ResourceLink – how to find information.			
Q4		Team members are shown how to use archiving and other 'hot' tips in using lotus notes.			
Q5		Review filing structure, especially policies and procedures to make them easier to find.			
Q6		Team members are reminded how to find Committee Reports on the intranet.			
Q7		Team members are updated in the way that paper files should be structured and managed.			

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Q8	Information is managed more effectively and appropriately.	Identify where electronic processes can replace paper processes effectively.			
Q9		Agree an action plan for implementation.			
Q10		During each audit, evidence is reviewed to ensure its relevance and identify any retention expectations (data protection).			
Q11	The time recording system holds information that informs managers and auditors	Review elements recorded in the system.			
Q12		Review outcomes required.			
Q13		Provide guidance on completion of the system and why it is necessary.			
Q14		Manage the transfer from TMS to MK Insight.			
Q15		During each audit, evidence is reviewed to enquire its relevance and identify any retention exceptions (data protection)			
Q16	The team is informed and understands data handling, FOI and data quality.	<p>Modular training is arranged at a team meeting for:</p> <ul style="list-style-type: none"> • Data handling • FOI • Data Quality • Data Protection 			
Q17	The team has a clear understanding of where it wants to be and smart performance measures to monitor its delivery	Performance indicators are reviewed.			
		Smarter indicators are identified, set, collected and rolled out through appraisals.			
		Performance Indicators are reported at team meetings			

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Q18	Completed satisfaction forms are received from customers providing an informative insight into audits service delivery.	A review of the customer survey process is conducted			
Q19		The revised process is adopted.			

REPORTING

REF	OUTCOME	ACTIVITY	LEAD OFFICER	TARGET DATE	COMMENTS PROGRESS
R1	Reports are clear, easily understood and effectively produced.	Adopt clear reporting deadlines and monitor achievements against these.			
R2		Review format of report to ensure its effectiveness and reduce any duplication, to minimise production time and incorporate management responses.			
R3		Recommendation logging process adopted on MK.			
R4		Training provided to team. Reports produced and followed up.			
R5		Identify requirements for report writing skills.			
R6		Provide training.			
R7		Peer challenge process to be considered.			
R8		Review and adopt a clear process for producing reports: ➤ Reporting verbally findings as appropriate			

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R9		➤ Closure meetings			
		Consider branding and professional finish of the report			

TRAINING - CPD

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T1	Staff are trained to an appropriate level to deliver audits to a high, professional standard.	Log book compiling and CPD is monitored through the appraisal system.			
T2		All staff studying for a professional qualification have a mentor.			
T3		Audit team meetings are used to share changes to key material systems/processes – a standard item is set up for this.			
T4		Officers from other directorates are invited to up date the team on their services.			
T5		Mentoring and coaching is identified and arranged to help develop staff further.			
T6		Training is recorded, monitored and managed. A spreadsheet is set up to record all learning and development.			
T7		A form is established to be used by all in feeding back on training expenses.			
T8		Training on modules in relation to: <ul style="list-style-type: none"> • Financial rules • Contract rules to be rolled out			

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T9		Refresher training on audit principles to be identified, rolled out.			

RELATIONSHIPS

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L1	Services delivered to internal and external clients are professional, timely, accurate and complete.	Review audit reports to improve their impact and effectiveness.			
L2		Review audit planning process and draft a clear communication plan.			
L3		Review the induction process specific to Internal Audit.			
L4		Consider methods of marketing audit:			
		<ul style="list-style-type: none"> standard approach for meetings at all levels 			
		<ul style="list-style-type: none"> internet/intranet 			
		<ul style="list-style-type: none"> branding, especially reports 			
L5		<ul style="list-style-type: none"> article in staff magazine 			
L6	Organisational Chart designed with photos inserted.				
L7	Directors invited to meet the team and update auditors on current practices and issues within their service areas.				
L7	Review customer satisfaction surveys to enhance their value.				
L8	Auditors have a general awareness of	Identify auditors to attend Audit			

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	the role of Audit Committee	Committees and Audit Committee training sessions to see how they operate.			
L9	Auditors have a general awareness of the role of the External Auditor.	External Auditor invited to team meeting.			