

Opportunities for Improvement		Actions	Timescale for tasks to be achieved	Person Responsible	Status
Governance					
1.	Benchmarking	Analyse and feedback on CIPFA Benchmarking data and report to management team on key messages Feedback to Team meeting Review applicability and relevancy of benchmarking data sources – some information received through network and CIPFA No longer part of benchmarking club – information doesn't provide insight or good comparison given varied client base and differences in delivery models.	September 2015 - September 2015 September 2016	John Sketchley Management Team John Sketchley	Not complete Not complete Not due
2.	Purpose, Authority & Responsibility	Update Audit Charter to Reflect the updated PSIAS (Addition of Core Principles & Mission Statement)	August 2016 (November 2016 Audit Committee)	Lucy Pledge	Complete
3.	Audit Committee Effectiveness – LCC only	Support publication of Audit Committee Annual Report: <ul style="list-style-type: none"> Self assessment of effectiveness Draft annual report 	May 2016 June 2016	Lucy Pledge & Cllr S Rawlins	Complete. Draft shared with informal executive – will be published for Dec Council

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4.	Ethical Audits	Recommendation arising from External Quality Assessment Complete the ethical audit at LCC	Phase 1 – September 2016 Phase 2 – March 2016	Lucy Pledge	Phase 1 completed Phase 2 – draft terms of reference to CMB November 2016
		Plan and undertake governance audit at each client and discuss value and timing of an ethical audit ie are the governance arrangements working?	March 2016 2016/17 audit plan	Lucy Pledge John Sketchley Dianne Downs Emma Bee John Scott	Will discuss as part of liaison meetings
5.	PSIAS	Regular practice discussions at team meetings – including: <ul style="list-style-type: none"> • Code of ethics • Audit process • Communicating results • Hot topic 	Ongoing	Management Team	Included as part of Service and Team Meetings
6.	Internal Audit Strategy / Plan	Include more information on resources in the internal audit strategy / plan eg structure chart	March 2017	Lucy Pledge Emma Bee John Scott	Not due
7.	Progress and Delivery Reporting	Improve in year reporting on the outcome of internal audit work and performance (as necessary)	Immediate	Lucy Pledge John Scott Emma Bee	Progress reports will be shared with Management Teams

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8.	Annual Report	Review Annual report template to provide information on resources and how to illustrate conformance with the PSIAS mission statement and core principles	March 2016	Lucy Pledge John Scott Emma Bee	Not due
Practice					
9.	Quality Assurance and performance - Practice Manual	Full Manual review – conducted with the team	October 2015 May 2016	Steph O'Donnell	Complete. Practice workshop held in July and August 2016
10.	Quality Assurance - External Assessment	Co-ordinate external assessment and implement any suggested improvements: <ul style="list-style-type: none"> Develop project plan Conduct self assessment and pull together evidence pack for external assessor Engagement planning Assessment Outcome report 	June 2016 June - July 2016 August 2016 September 2016 November 2016	Lucy Pledge & John Sketchley	Complete – Assessment undertaken in September 2016.
11.	Quality Assurance – feedback from key stakeholders	Bi- annual survey on effectiveness of Internal Audit Service	Postponed – will be picked up as part of External Assessment	-	-

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12.	Quality Assurance – post audit feedback	Improve post audit questionnaire return rate	September 2016	Amanda Hunt	Complete – followed up as part of liaison meeting
13.	Implementation of recommendations	Working with management to ensure that agreed actions are implemented – setting realistic timescales and taking ownership for implementation	September 2016	Al Simson	Completed –
Practice					
14.	Performance – External Audit Protocol	Update External Audit protocols to ensure best use of combined audit resources for client	July 2016 – Revised to December 2016	Lucy Pledge	Not due
15.	Practice notes	Health Check and VfM practice note – review and sign off	December 2016	Lucy Pledge	Not due
16.	Performance – Combined Assurance	Review and update process (improve integration of risk management and other sources of assurances)	September 2016	Lucy Pledge & John Sketchley	Complete. Workshop held and practice note updated.
17.	Performance – ICT Strategy	Update ICT strategy and approach following developments within the collaboration partnership and LCC delivery through SERCO	June 2016	John Sketchley	Complete – strategy updated.
Communication					
18.	Quality Assurance outcomes	Improve outcome reporting - Key theme report Developing training and support to improve as required	July 2016	Rachel Abbott and Team Leaders	Complete

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Communication					
19.	Contemporary reporting	Improve timescales for delivery of audit and investigations from time fieldwork commences to issue of draft and final reports	Monitored through progress reports	Dianne Downs Audit and Counter Fraud Teams	On going
20.	LCC only Managing client relationship	Take the opportunity given by the Senior Management restructure to rebuild relationship with IT service manager.	November 2016	Lucy Pledge & John Sketchley	On-going
21.	Email	Review and extend as necessary GCSX email accounts	November 2016	John Scott	Not due

Continuing Professional Development (Service / Team)

	Area / Activity	Outcome	Date Planned	Status
1.	IT Audit Awareness / Training General	<p>Provide general awareness training for the team of key IT risks that they should be aware of in performing audits</p> <p>Provide information on Audit Lincolnshire approach to IT Audits</p>	October & November 2016	General Awareness training provided – IT Audit considerations programme developed and will be shared at Team Meeting and included as part of audit planning

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		Greater understanding of Computer Aided Auditing Techniques – benefits and use in determining testing strategies / analysing data		Further guidance on CAAT's required
2.	Update on UK Public Sector Internal Audit Standards <ul style="list-style-type: none"> April 2016 additions Key areas 	Provide a refresher on the PSIAS and make clear links between these and our procedures and practice	July 2016	Complete
3.	Workshop on Planning and Engagement and developing the engagement terms of reference	Improve understanding and techniques to get the most out of the planning and engagement process – ensuring that the audit / or consultancy engagement focusses on what matters	July 2016	Complete
4.	Building on the E-learning on risk management process New module being launched at LCC	Ensure that all team is aware of the risk management processes of their clients and how this can help inform the audit process..	By September 2016	Complete
5.	Pentana	Equip staff to use the new audit software to its full potential and maximise compliance with the PSIAS	Dependent on Pentana installation – date still pending Explore external hosting options	Order placed
6.	Appraisal training	Attend corporate training for the new Principals and new	Working with Dave Simpson to get a face to	Complete

Continuing Professional Development (Service / Team)				
	Area / Activity	Outcome	Date Planned	Status
		team leader so that they are better equipped to complete appraisals	face event scheduled as there are not currently any planned June or July 2016	
7.	LCC Managers Essentials	Enrol new Principals on this training course to support skills development for new role	Enrol by June 2016 Completion date tbc	Complete
8.	Fraud Awareness Session	Refresher information on Fraud Risks and Indicators including Fighting Fraud Locally, Bribery Act and money laundering	June / July 2016 – CoL leading	Complete
9.	CIPFA / SOLACE Good Governance Session	Refresher information on Good Governance and key changes / messages in the new guidance	September 2016	Pilot completed – update planned at next CARM meeting 1 st November 2016
10.	Update our workforce development plan (business strategy) with areas arising from appraisals, new recruits and our training and development plan.	Update CPD information Ensure appropriate resources and support given to enhance team skills.	June 2016 July 2016	

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