



COVERING NOTE FOR PEER REVIEW OF ROTHER DISTRICT COUNCIL'S INTERNAL AUDIT FUNCTION

The lead officers of the Internal Audit functions of Rother District Council, Hastings Borough Council, Wealden District Council, and Lewes District and Eastbourne Borough Councils have agreed to carry out reciprocal external assessments of the Internal Audit functions. This is to address the requirement of the Public Sector Internal Audit Standards to have an external audit assessment carried out at least every five years.

In order to carry out this review a framework has been used which was first used by London councils. A wide range of Rother's Internal Audit's documents and reports were reviewed to check conformity against the standards.

Questionnaires were also sent to 14 senior managers and the Chair of the Audit and Standards Committee. Responses were received from the Chair and eight senior managers. The feedback from these is summarised in the attached review document and the questionnaires have been shared with the Audit Manager so that any issues highlighted can be followed up.

The document also includes suggested remedial actions identified through the process.

The overall finding is that Rother's Internal Audit function "generally conforms" with the standards.

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PEER REVIEW OF
ROTHER DISTRICT COUNCIL

UNDERTAKEN BY:

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ON
14th February 2023

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Introduction

1. The Quality Assurance and Improvement Programme (QAIP) is a requirement of the Public Sector Internal Audit Standards (PSIAS) which came into force on 1st April 2013. It is intended to raise standards across the public sector. This programme is intended to:
 - Facilitate identification of actions for continuous improvement;
 - Facilitate evaluation of progress with improvement plans; and
 - Provide an approach to both internal reviews and external Quality Assurance reviews which is not “tick box” and which goes beyond compliance with the Standards alone.
2. The QAIP is intended to apply to all internal audit services where compliance with the PSIAS is required. The definition of an internal audit service will vary depending on the arrangements in place for the particular organisation.
3. The internal audit service and therefore the scope of any review should be clearly defined before the review is carried out and agreed by the reviewer and the CAE.
4. Where an internal audit service includes work procured from a third party supplier, this should form part of the overall assessment. Where this is precluded within existing third party contracts this limitation should be noted in the report.
5. The term Chief Audit Executive (CAE) is used throughout the PSIAS to refer to the head of the internal audit service.

The Approach

6. This Framework has four sections reflecting four questions that the evaluation should seek to address:
 - Purpose and positioning - Does the internal audit service have the appropriate status, clarity of role and independence to fulfil its professional remit?
 - Structure and resources - Does the internal audit service have the appropriate structure and resources to deliver the expected service?
 - Audit execution - Does the internal audit service have the processes to deliver an effective and efficient internal audit service?
 - Impact - Has the internal audit service had a positive impact on the governance, risk and control environment within the organisation?
7. Each section is divided into several sub-sections covering key elements of an effective internal audit service as follows:

Purpose & positioning	Structure & resources	Audit execution	Impact
<ul style="list-style-type: none"> • Remit • Reporting lines • Independence • Risk based plan • Assurance strategy • Other assurance providers 	<ul style="list-style-type: none"> • Competencies • Technical training & development • Resourcing • Performance management • Knowledge management 	<ul style="list-style-type: none"> • Management of the IA function • Engagement planning • Engagement delivery • Reporting 	<ul style="list-style-type: none"> • Standing and reputation of internal audit • Impact on organisational delivery • Impact on governance, risk, and control

8. For each sub-section a series of statements of good practice are provided as a guide in determining the performance of the service. Against this an assessment should be made as to the degree of conformance using the following scale, aligned with the Public Sector Internal Audit Standards:
- **Fully Conforms** the reviewer concludes that the internal audit service fully complies with each of the statements of good practice.
 - **Generally Conforms** means the reviewer has concluded that the relevant structures, policies, and procedures of the internal audit service, as well as the processes by which they are applied, at least comply with the requirements of the section in all material respects. For the sections and sub-sections, this means that there is general conformance to a majority of the individual statements of good practice, and at least partial conformance to the others, within the sub-section. As indicated above, general conformance does not require complete/perfect conformance.
 - **Partially Conforms** means the reviewer has concluded that the internal audit service falls short of achieving some elements of good practice but is aware of the areas for development. These will usually represent significant opportunities for improvement in delivering effective internal audit. Some deficiencies may be beyond the control of the service and may result in recommendations to senior management or the audit committee of the organisation.
 - **Does Not Conform** means the reviewer has concluded that the internal audit service is not aware of, is not making efforts to comply with, or is failing to achieve many/all of the objectives and good practice statements within the section or sub-section. These deficiencies will usually have a significant negative impact on the internal audit service's effectiveness and its potential to add value to the organisation. These will represent significant opportunities for improvement, potentially including actions by senior management or the audit committee.
9. An overall assessment of the performance of the internal audit service in conforming to good practice should be made using the same scale.

Performance of the evaluation

10. The framework for the review is premised on the assessment being performed by individuals with considerable recent experience of internal audit. It is expected that anyone involved in performing the evaluation will have operated at a senior level within an internal audit function and be professionally qualified (CCAB, CMIIA or equivalent).
11. The PSIAS require that a self-assessment evaluation be performed internally at least annually to provide on-going feedback on the quality of the internal audit service.
12. In addition a formal external assessment should be independently carried out at least once every five years as set out in the Public Sector Internal Audit Standards. The chief audit executive must agree the scope of external assessments with an appropriate sponsor, e.g. the Chief Executive, the Section 151 Officer or chair of the audit committee as well as with the external assessor or assessment team. The framework set out below should provide an adequate scope in most cases. Where any external assessment is likely to be subject to moderation, as in the case of peer review, then the less that the assessment differs from this framework the better.
13. In the case of peer review, it is recommended that an internal self-assessment is carried out in advance of the external review and that the external review will seek to validate the findings of the internal review.

- 14.** In performing the evaluation, the individuals completing the external assessment need to consider the evidence that exists to support the assessment as to whether the internal audit service being reviewed conforms to the statements of best practice. This evidence needs to be documented and space is provided for this on the following pages. Sufficient evidence should be documented such that another competent reviewer considering the same evidence would come to the same conclusion.
- 15.** In each case a judgment call is required keeping in mind the definitions above, based on evidence collected during the course of the assessment undertaken. The existence of opportunities for improvement, or better alternatives does not in itself reduce a Generally Conforms rating.
- 16.** It is expected that the evidence gathered will be a combination of:

 - Interviews with stakeholders such as Chief Executive and/or Section 151 Officer and/or chair of the audit committee;
 - A review of a sample of completed audit files;
 - A questionnaire to be completed by the 'customers' and staff of the internal audit service (see section 4); and
 - Review of any other supporting evidence, Including Audit Committee minutes, Head of Internal Audit Report and Annual Governance Statement and any audit policies and procedures.
- 17.** The individuals interviewed, the number of files selected and the number of questionnaire participants (both invites and responses) should be clearly set out in the report.
- 18.** Where there is insufficient evidence to demonstrate the application of statements of best practice, actions should be identified which will help address the deficiencies. These should be documented as per the template below with each action being given a target date for completion and an identified individual with responsibility for ensuring its completion.
- 19.** The assessment rating for each sub-section should be summarised in the Summary Assessment.
- 20.** The reviewer should provide an overall assessment based on the ratings for each section and their judgement as to the extent to which the internal audit service addresses the four questions set out in paragraph 6 above. The rationale for the overall assessment should also be documented.

1

Purpose and positioning

Does the internal audit service have the appropriate status, clarity of role and independence to fulfil its professional remit?

Remit			
Statements of good practice	Assessment		Evidence
<p>i. An internal audit Charter defines the purpose, authority and responsibility, within the organisation, consistent with the Definition of Internal Auditing, the Code of Ethics and the Standards, including a definition of the Board.</p> <p>ii. The internal audit Charter is approved by the Board and is regularly reviewed, and communicated to all senior management and other relevant people</p> <p>iii. The Charter defines the nature and scope of the assurance and consulting services provided to the organisation (including any assurances provided to parties outside of the organisation) and is such that it can provide independent and objective assurance and is not part of the direct control framework</p> <p>iv. The Charter clearly defines internal audit's role in evaluating and contributing to the development of risk management, control and governance processes. Internal audit's role in relation to any fraud-related / investigations work is clearly defined within the Charter.</p>		Fully conforms	<p>i. Having viewed the Audit Charter it can be seen that this covers purpose, authority and responsibility.</p> <p>ii. Having viewed the Audit Charter it is noted that there is nothing on the document that indicates that the Charter is approved by the Audit and Standards Committee. However, the self-assessment states that the Charter was approved by the Audit and Standards Committee in May 20. On Rother's website the agenda reports pack and minutes for the May 2020 meeting of the Audit and Standards Committee were found and these show that the revised Audit Charter was taken to the committee and was approved. It was then noted that the Internal Audit Plan 2022/23 report to the Audit and Standards Committee dated 18th March 2022 also included a paragraph on the Internal Audit Charter. This took a further update to committee which was approved.</p> <p>iii. Having viewed the Audit Charter it can be seen that it defines assurance and consultancy services and considers the aspects of independence and objectivity.</p> <p>iv. Having viewed the Audit Charter it can be seen that it clearly defines internal audit's role with regard to risk management, controls, governance and fraud related work.</p>
		Generally conforms	
		Partially conforms	
		Does not conform	
	<p>Associated references</p> <p>PSIAS:</p> <p>Code of Ethics</p> <p>1000 Purpose, Authority and Responsibility</p> <p>1110 Organisational Independence</p> <p>1210 Proficiency</p> <p>2110 Governance</p> <p>2120 Risk Management</p> <p>2130 Control</p>		

Remedial actions	Target date	Responsibility
A. Consideration should be given to adding to the Charter who approves the Charter and the date it was approved.	August 2023	Audit Manager

Evidence used

- Self-Assessment
- Audit Charter
- Reports pack and minutes for the 18th May 2020 meeting of the Audit and Standards Committee
- Internal Audit Plan 2022/23 Audit and Standards report and minutes 21st March 2022
- Reports to Audit and Standards Committee on the Rother District Council website.

Reporting lines			
Statements of good practice	Assessment		Evidence
<p>i. The Board reviews and approves the appointment of the Chief Audit Executive (CAE)</p> <p>ii. The CEO and the Chair of the Audit Committee contribute to the CAE's appraisal</p> <p>iii. Reporting lines for the CAE support independence, with functional reporting to the Board</p> <p>iv. The Board agrees the strategy/plans of the internal audit service</p> <p>v. The CAE or their representative attend all Board and/or senior management meetings, particularly where key issues are discussed relating to governance, risk management or control across the organisation</p> <p>vi. The CAE meets regularly with the Section 151 Officer</p> <p>vii. The Board routinely see and considers the outputs of the internal audit service</p> <p>viii. The Board is routinely updated with internal audit status and activity reports</p>		Fully conforms	<p>i. The self-assessment states that appointment lies with the Head of Paid Service and senior management.</p> <p>ii. The self-assessment states that the appraisals are carried out by the Deputy Chief Executive and the Chair of the committee can comment at committee meetings.</p> <p>iii. The self-assessment states that the CAE reports to the Deputy Chief Executive and then at quarterly meetings to the committee. The organisation chart supplied demonstrates that the Audit Manager reports directly to the Deputy Chief Executive. This is also covered in the Audit Manual</p> <p>iv. The self-assessment states that the committee agrees the plan. The assessor was provided with a copy of the report taken to committee on 21st March 2022. The minutes of this meeting were found on Rother's website and show that the plan was approved. The Audit Manual also states that the plan is agreed by the Senior Leadership team and the committee.</p> <p>v. The self-assessment states that the CAE attends all meetings. Evidence of attendance is available on the website with the minutes of the Audit and Standards Committee.</p> <p>vi. The s. 151 officer at Rother is the Chief Finance Officer. The CAE does not report operationally to the Chief Finance Officer. The CAE confirmed that, pre-pandemic, he met with the s.151 officer quarterly. This changed to a more ad hoc meeting but recently regular meetings have been re-established with the new interim Chief Finance Officer (current Chief Finance Officer leaves in mid February).</p>
		Generally conforms	
		Partially conforms	
		Does not conform	
	Associated references		
	PSIAS:		
	1100 Independence and Objectivity		
	1110 Organisational Independence		
1111 Direct Interaction with the Board			
2010 Planning			
2060 Reporting to Senior Management and the Board			

		<p>vii. Quarterly reports on the work of the Internal Audit function are taken to the Audit and Standards Committee and evidence of these reports can be seen on the website. Reporting progress is included in the Audit Manual.</p> <p>viii. Quarterly reports on the work of the Internal Audit function are taken to the Audit and Standards Committee and evidence of these reports can be seen on the website. Reporting progress is included in the Audit Manual.</p>
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Remedial actions	Target date	Responsibility
B. If full conformity is required then consideration should be given to the committee Chair being given the opportunity to comment on the appraisal of the CAE.	August 2023	Audit Manager

Evidence used

- Self-Assessment
- Organisation structure
- Internal Audit Plan 2022/23 report and minutes of the Audit and Standards Committee dated 21st March 2022
- Email from Audit Manager confirming contact with s. 151 officer.
- Internal Audit Report to 31 December 2021 report to Audit and Standards Committee 21 March 2022
- Reports to Audit and Standards Committee on the Rother District Council website.
- Audit Manual

Independence			
Statements of good practice	Assessment		Evidence
<p>i. Internal audit’s position within the organisation is clearly established including authorisation for access to records, personnel and physical properties relevant to the performance of engagements</p> <p>ii. The internal audit service is free of executive responsibilities such that it can provide independent and objective assurance</p> <p>iii. Conflict of interests are identified, appropriately managed and avoided including those transferring to internal audit from elsewhere in the organisation</p> <p>iv. Audit personnel are routinely rotated on assignments</p> <p>v. Audit personnel do not have any conflicting operating responsibilities or interests</p> <p>vi. All internal audit staff are aware of and comply with the Code of Ethics and the Nolan principles</p> <p>vii. Consultancy work that internal audit may undertake is clearly defined and agreed in advance by the Audit Committee when required by the PSIAS</p> <p>viii. Areas which have been the recipient of internal audit 'consultancy' work are subject to audit review by personnel independent of the consultancy work</p> <p>ix. The CAE, at least annually, confirms to the Board the organisational independence of the internal audit activity</p> <p>x. The CAE notifies the appropriate parties if independence or objectivity is impaired in fact or appearance</p>		Fully conforms	<p>i. Authorisation of access is clearly laid down in the Audit Charter.</p> <p>ii. The Audit Charter contains a section on non-Audit activities and avoidance of conflicts of interest. The organisation chart shows that the Audit Manager has responsibilities for Internal Audit alone. The job description of the Audit Manager also shows they only have responsibility for Audit.</p> <p>iii. The Audit Charter contains a section on non-Audit activities and avoidance of conflicts of interest. – the Review of Internal Audit 2021/22 reported to Audit and Standards Committee 21 March 2022 summarised the self-assessment and in response to “impairment of independence and objectivity” states “this situation has not arisen in 21/22”.</p> <p>iv. The self-assessment states that work is allocated to auditors to avoid reviewing work of close friends or where they have had operational involvement in the past 12 months</p> <p>v. As above and the job descriptions of the team show they have no other operating responsibilities.</p> <p>vi. The self-assessment states that auditors have received training on the Code of Ethics. The Code of Ethics and Nolan principles are also covered in the Audit Manual. No evidence of training was provided.</p> <p>vii. The Audit Charter says consultation work known in advance will be included in the Audit Plan. It adds “there will be no significant variation in consultancy work without the approval of the Board” Consultancy work is covered in the Audit Manual.</p> <p>viii. Auditing areas subject to consultancy is not specifically mentioned in the charter but can be considered as coming under the conflict of interest paragraph</p> <p>ix. The self-assessment is reported to committee annually and this includes independence.</p>
		Generally conforms	
		Partially conforms	
		Does not conform	
	Associated references PSIAS: Code of Ethics 1100 Independence and Objectivity 1110 Organisational Independence 1120 Individual Objectivity 1130 Impairment to Independence or Objectivity		

		x. The self-assessment gives an example of where possible impairment was raised. This was reported to the Audit and Standards Committee in the Review of Internal Audit 21/22 on 21 March 2022
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Remedial actions	Target date	Responsibility
C. Consideration should be given to annually asking auditors to agree to abide by all the relevant audit docs e.g. manual, charter, code of ethics etc.	August 2023	Audit Manager

Evidence used

- Self-Assessment
- Audit Charter
- Organisation structure
- Review of Internal Audit 2021/22 reported to Audit and Standards Committee 21 March 2022
- Team job descriptions
- Audit Manual

Risk based plan			
Statements of good practice	Assessment		Evidence
<p>A risk based internal audit plan has been developed which:</p> <ul style="list-style-type: none"> i. considers the relative risk maturity of the organisation ii. considers the risk appetite as defined by management iii. includes an assessment of optimal resources and skills required to deliver both the audit assurance and consultancy work, including identification of specialist skills, which may be required iv. is clearly designed to enable the CAE to deliver an annual opinion on the effective of Governance, risk management and the system of control v. has been approved by the Board vi. has been promulgated to all relevant parties vii. is subject to regular review to ensure that it remains appropriate and current <p>Either the audit plan or a separate audit strategy document should:</p> <ul style="list-style-type: none"> viii. include an assessment of risks that the audit service itself faces in delivering the plan and plans for controlling and mitigating the risks identified ix. include consideration of if, and how, internal audit will rely on the assurance provided by other assurance providers x. include an assessment of the range of audit techniques that have been selected as the most effective for delivering the audit objectives xi. set out how the internal audit service will measure its performance, quality assure itself and seek continuous improvement 		Fully conforms	<ul style="list-style-type: none"> i. The self-assessment states that the Audit Manager’s knowledge and experience is used. ii. As above iii. The self-assessment states “The IA team currently has sufficient combined knowledge, skills and experience to complete the Audit Plan. The resource needs are also considered in the Internal Audit Plan 2022/23 report to Audit and Standards Committee 21 March 2022. iv. The Internal Audit Plan 2022/23 report to Audit and Standards Committee 21 March 2022 clearly states that the plan “includes a broad range of activities ...to obtain sufficient assurance from the audit work to present an annual Internal Audit opinion on the adequacy of the control environment”. v. The Internal Audit Plan 2022/23 report was taken to the Audit and Standards Committee on 21 March 2022 the minutes of this meeting show that the plan was approved. vi. As above vii. Quarterly reports on the work of Internal Audit are taken to the Audit and Standards Committee. viii. The Internal Audit Plan 2022/23 report was taken to the Audit and Standards Committee on 21 March 2022 and includes consideration of resources. ix. The Internal Audit Plan 2022/23 report was taken to the Audit and Standards Committee on 21 March 2022 and includes assurance mapping. x. The Internal Audit Plan 2022/23 report was taken to the Audit and Standards Committee on 21 March 2022 and this includes details of a range of audits as well as time for consultancy etc.
		Generally conforms	
		Partially conforms	
		Does not conform	
	Associated references		
	PSIAS:		
	2010 Planning		
	2020 Communication and Approval		
	2030 Resource Management		

		xi. The quality assurance programme forms part of the Audit Manual. The risk based planning process is recorded in the Audit Manual.
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Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Internal Audit Plan 2022/23 report and minutes of the Audit and Standards Committee dated 21st March 2022
- Evidence of ongoing reporting on Rother District Council website for the Audit and Standards Committee
- Audit Manual

Integration with other assurance providers			
Statements of good practice	Assessment		Evidence
i. The internal audit service effectively co-ordinates with appropriate assurance providers to reduce the duplication and minimise gaps in the assurance framework ii. Internal audit promote co-operation between internal and external audit iii. When auditing shared service functions consideration is given to audit work being performed by other audit services such that duplication is minimised iv. When internal audit needs to work with other internal auditors from another organisation, the respective roles and responsibilities of the involved parties have been clearly defined and agreed in advance		Fully conforms	i. The self-assessment states that the Audit Manager meets with the External Auditor where possible but notes that the current external auditor prefer to communicate by email. This is also covered in the Audit Manual. Also Assurance mapping is included in the Audit Manual and is reported to the Audit and Standards Committee as part of the Internal Audit Plan report. ii. See above iii. The Audit Manual includes a section on external relationships including External Audit, external service providers and third parties. iv. See above
		Generally conforms	
		Partially conforms	
		Does not conform	
	Associated references PSIAS: 2050 Coordination		

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Audit Manual
- Internal Audit Plan 2022/23 report and minutes of the Audit and Standards Committee dated 21st March 2022

2

Structure & resources

Does the internal audit service have the appropriate structure and resources to effectively deliver the internal audit remit?

Competencies to deliver IA remit			
Statements of good practice	Assessment		Evidence
i. The CAE holds a professional qualification (i.e. CMIIA, CCAB or equivalent professional membership) and is suitably experienced ii. The audit function has access to the appropriate skills (technical expertise, qualifications, experience) required to ensure assurance can be provided in all areas of the business, for example in relation to fraud and knowledge of IT risks and controls iii. Where there is a contracted out or partnership arrangement there is ongoing monitoring to ensure that contractors have the skills required for designated audit assignments		Fully conforms	i. The self-assessment states that the Audit Manager is CMIIA qualified and has “many years” experience ii. The self-assessment states that the team currently has sufficient combined knowledge, skills and experience to complete the Audit Plan iii. Not applicable
		Generally conforms	
		Partially conforms	
		Does not conform	
	Associated references PSIAS: Code of Ethics 1210 Proficiency 1220 Due Professional Care		

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment

Technical training & development			
Statements of good practice	Assessment		Evidence
i. All new staff receive induction training including both into the internal audit service and induction into the organisation ii. Arrangements are in place to ensure that new staff receive an early assessment of their development needs and appropriate guidance, and training to address these needs iii. All internal auditors undertake Continuing Professional Development (CPD) and have a training and development plan approved by their line manager iv. Audit planning includes a sufficient time provision for training (including CPD) for all staff		Fully conforms	i. The Audit Manager confirmed that there is induction training at the authority level with HR issuing an induction checklist. All new employees are allocated a buddy – for Audit that would be another Auditor. There has been no turnover in 7 years but the Audit Manager would keep an eye on any new Auditor. ii. The self-assessment states that staff do background reading and there is a training needs analysis. The Internal Auditor is undertaking AAT training and at least one member of staff goes on a training course each year. The training needs assessment for the Audit Manager was viewed. Staff development is covered in the Audit Manual. iii. The self-assessment states that staff do background reading and there is a training needs analysis. The Internal Auditor is undertaking AAT training and at least one member of staff goes on a training course each year. The training needs assessment for the Audit Manager was viewed. iv. The Internal Audit Plan 2022/23 report was taken to the Audit and Standards Committee on 21 March 2022 and this includes a calculation of non-chargeable days. This calculation shows time set aside for training. However, the IIA require 40 hours (around 5 days) of CPD but the Audit Manager and Senior Auditor are only allowed 2 days of training.
		Generally conforms	
		Partially conforms	
		Does not conform	
	Associated references PSIAS: Code of Ethics 1230 Continuing Professional Development		

Remedial actions	Target date	Responsibility
D. Consideration should be given to allowing 5 days of training for those with an IIA qualification to ensure that they can complete the compulsory CPD.	March 2023	Audit Manager

Evidence used

- Self-Assessment
- Internal Audit Plan 2022/23 report and minutes of the Audit and Standards Committee dated 21st March 2022
- Training Needs Assessment
- Audit Manual

Resourcing		
Statements of good practice	Assessment	Evidence
<p>i. Internal audit is sufficiently resourced (in terms of staff and budget available) and deployed effectively to deliver the approved plan</p> <p>ii. There is a recruitment strategy that sets out the recruitment standard to ensure that all staff have the appropriate intellectual qualities, personal attributes, skills, knowledge and qualifications</p> <p>iii. A succession plan exists to ensure that senior vacancies are filled promptly by appropriately qualified staff</p>		<p>i. The self-assessment states that concerns can be raised at committee when the audit plan is agreed. The Internal Audit Plan 2022/23 report was taken to the Audit and Standards Committee on 21 March 2022 also covers this. The self-assessment states that no resource implications were reported in 21/22.</p> <p>ii. The self-assessment states that the job advert is agreed and that job descriptions were last updated in 2014. The job descriptions were viewed and the updates recently requested related to the restructure of the council and not the jobs themselves.</p> <p>iii. The Audit Manager confirmed that, as a team of only 3, there is no succession planning as such. However, the youngest member of the team is being encouraged to undertake professional training. Should the Audit Manager leave then the Deputy Chief Executive would be involved.</p>
	Fully conforms	
	Generally conforms	
	Partially conforms	
	Does not conform	
	<p>Associated references</p> <p>PSIAS: 2030 Resource Management</p>	

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Internal Audit Plan 2022/23 report and minutes of the Audit and Standards Committee dated 21st March 2022
- Job descriptions

Performance management			
Statements of good practice	Assessment		Evidence
<p>Appropriate personnel management and development procedures are in place within internal audit including:</p> <ul style="list-style-type: none"> i. Written job descriptions ii. Required competency frameworks iii. Recruitment procedures iv. Training and continuing education arrangements v. Personal objectives setting and performance appraisal 		Fully conforms	<ul style="list-style-type: none"> i. The Self-assessment states that job descriptions are in place and were last updated in 2014 – The job descriptions were viewed and the updates recently requested related to the restructure of the council and not the jobs themselves. ii. The Audit Manager stated that there are no competency frameworks used at Rother. He added that a Staff/Management Standards Assessment section was added to our staff appraisal form several years back. iii. The self-assessment states that the Audit Manager agrees the job advert and is a key participant in the review of applications, interviews and appointment. iv. See technical training and development section v. The self-assessment states that staff appraisals are carried out
		Generally conforms	
		Partially conforms	
		Does not conform	

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Job descriptions
- Staff /Management Standards Assessment

Knowledge management			
Statements of good practice	Assessment		Evidence
i. The internal audit service has systems in place to facilitate knowledge and sharing of best practice/organisational learning ii. All staff attend regular team meetings to ensure that they remain up to date on knowledge of the organisation, the internal audit service and audit practices		Fully conforms	i. An Internal Audit Manual exists. ii. The self-assessment states that there are weekly team meetings held. Evidence was provided of Outlook calendars to show that team meetings are scheduled.
		Generally conforms	
		Partially conforms	
		Does not conform	

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Internal Audit Manual
- Teams Meetings – Outlook Calendar

3 Audit execution

Does the internal audit service have the processes to deliver an effective and efficient internal audit service?

Management of the internal audit service		
Statements of good practice	Assessment	Evidence
<p>i. The CAE has established policies and procedures (typically in the form of a manual) to guide the internal audit activity</p> <p>ii. Audit methodologies have been developed and are regularly reviewed and updated to ensure they are in line with current practice</p> <p>iii. Policies in respect of document confidentiality, retention requirements and the release to internal and external parties have been developed and are consistent with the organisation's guidelines and any pertinent regulatory or other requirements</p> <p>iv. Quality assurance procedures are defined and cover all aspects of the internal audit activity including:</p> <p>a) Supervision and review</p> <p>b) QA procedures and checklists including periodic internal quality reviews</p> <p>c) Compliance with applicable laws, regulations and government or industry standards</p> <p>d) Auditee / customer satisfaction surveys</p> <p>v. Periodic self-assessments against the PSIA's are performed and actions taken to address weaknesses</p>	<p>Fully conforms</p>	<p>i. The self-assessment states that there is a charter and manual in existence. The charter and manual have been viewed by the assessor.</p> <p>ii. The Audit Manual contains descriptions of audit processes. The manual was last updated in December 2022.</p> <p>iii. The self-assessment states that the Audit Manual is "included in the Document Retention Policy for IA records". The Document Retention Policy is part of the Audit Manual. However, it goes on to state that there is no corporate document retention policy. The Audit Manual covers data protection, document retention and release of documents to other parties.</p> <p>iv. The Audit Manual contains a section on Quality Assurance and covers a, b, c and d.</p> <p>d) A copy of the service manager questionnaire was seen by the assessor</p> <p>v. The self-assessment states that the review against the PSIA's is carried out annually. The self-assessment for 21/22 was used as background information by the assessor. The results of the self-assessment are reported to the Audit and Standards committee annually.</p>
	<p>Generally conforms</p>	
	<p>Partially conforms</p>	
	<p>Does not conform</p>	
	<p>Associated references PSIA's: 1310 Requirements of the Quality Assurance and Improvement Programme 1311 Internal Assessments 2040 Policies and Procedures 2330 Documenting Information</p>	

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Audit Charter
- Internal Audit Plan 2022/23 Audit and Standards report and minutes 21st March 2022

- Internal Audit Manual
- Service Manager QA Questionnaire
- Review of Internal Audit 2021/22 Audit and Standards report 21 March 2022

Engagement planning			
Statements of good practice	Assessment		Evidence
<p>i. Detailed plans are developed and documented setting out the scope, limitations, objectives, resources, timing and reporting lines for each engagement</p> <p>ii. Engagement plans are agreed with relevant management prior to the start of the fieldwork</p> <p>iii. Engagement plans include consideration of the relevant systems, records, personnel, and physical properties including those under the control of third parties</p> <p>iv. Plans include consideration of the risks to the area under review and the organisation's risk management and controls processes</p> <p>v. Time budgets are developed for each engagement plan and are appropriate to the review scope and degree of associated risk</p> <p>vi. Where areas require, particular specialist knowledge subject matter experts are identified and included as part of the audit team</p>		Fully conforms	<p>i. The self-assessment states that there is an Audit Planning Process (including Risk Assessment Exercise) plus use of Audit Testing Programmes to define objectives. The self-assessment also mentions Scheduling Spreadsheet and Audit Engagement Letters. These are all covered in the Audit Manual</p> <p>ii. The self-assessment states that Audit Engagement Letters provide client with advance notice of the scope and objectives. This gives the HoS/Manager an opportunity to influence the audit coverage. This is covered in the Audit Manual.</p> <p>iii. The self-assessment states that all aspects are covered in Audit Testing Programmes. This is also covered in the Audit Manual.</p> <p>iv. The self-assessment states that all aspects are covered in Audit Testing Programmes. This is also covered in the Audit Manual.</p> <p>v. This is covered in the Audit Plan.</p> <p>vi. The self-assessment indicates that any requirements to use specialists is considered in the Internal Audit Planning process.</p> <p>All points are covered in the Audit Manual.</p>
		Generally conforms	
		Partially conforms	
		Does not conform	
	Associated references		
	PSIAS: 2200 Engagement Planning 2210 Engagement Objectives 2220 Engagement Scope 2230 Engagement Resource Allocation		

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Internal Audit Manual
- Internal Audit Plan 2022/23 Audit and Standards report and minutes 21st March 2022

Performance of Audit work / audit delivery		
Statements of good practice	Assessment	Evidence
<p>i. Work programmes that will achieve the engagement objectives are developed and approved prior to use and include procedures for identifying, analysing, evaluating and documenting information during the engagement</p> <p>ii. Internal auditors use standard documentation to ensure that evidence and findings are adequately documented</p> <p>iii. Work papers are clear, concise, and appropriately cross-referenced to work programmes so as to enable independent review and comprehension.</p> <p>iv. There is evidence that internal auditors are identifying, analysing, evaluating and documenting sufficient information to support the audit conclusions and opinions</p> <p>v. There is evidence to confirm that all engagements are led or supervised by suitably competent individuals</p> <p>vi. Audit findings are discussed and confirmed with auditees prior to report drafting</p> <p>vii. Automated tools (e.g. data interrogation) are used appropriately to undertake testing as efficiently as possible</p>	<p>Fully conforms</p>	<p>i. The self-assessment states that the Audit Testing Programmes are produced and the Audit Engagement Letters are approved. This is in the Audit Manual as well. A copy of a testing programme was seen.</p> <p>ii. The self-assessment refers to working papers and that analysis and evaluation is documented in these. Examples from one audit have been viewed.</p> <p>iii. Testing programmes contain an audit reference for cross reference and the programmes are clear.</p> <p>iv. The self-assessment refers to working papers and that analysis and evaluation is documented in these. –evidence was not seen</p> <p>v. The self-assessment states that weekly team meetings are held. It adds that there is review of all papers by the Audit Manager this is corroborated by the Audit Manual. The Contents Working Paper Spreadsheets record the date the Audit Manager reviewed the paper. Evidence of this was seen.</p> <p>vi. The self-assessment and Audit Manual state that the first draft report is shared with the client in advance of the exit meeting. Factual accuracy will be agreed and responses to recommendations made will be collated.</p> <p>vii. No data analytics tools are yet used but this is a subject that will be looked into in the next financial year.</p>
	<p>Generally conforms</p>	
	<p>Partially conforms</p>	
	<p>Does not conform</p>	
	<p>Associated references</p>	
	<p>PSIAS:</p>	
	<p>2240 Engagement Work Programme</p> <p>2310 Identifying Information</p> <p>2320 Analysis and Evaluation</p> <p>2330 Documenting Information</p> <p>2340 Engagement Supervision</p>	

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Internal Audit Manual
- Community Infrastructure Levy (CIL) – Testing programme and working paper summary

Reporting			
Statements of good practice	Assessment	Evidence	
<p>i. Communications are accurate, objective, clear, concise, constructive and timely</p> <p>ii. Audit reports convey appropriate audit scopes, limitations of scope, results, recommendations and an opinion on the adequacy of controls</p> <p>iii. Audit evidence is reviewed by a senior member of the audit function to ensure that the audit has been carried out in sufficient depth and to the function's quality standards prior to the audit findings being distributed to the auditee</p> <p>iv. Internal audit recommendations help the organisation address the risk in a way that does not create unnecessary control and the recommendations are practical</p> <p>v. Draft audit reports are issued for consideration by the auditee within a reasonable, pre-agreed, timescale before they are finalised</p> <p>vi. Audit issues are reported to appropriate levels of management and to the Audit Committee</p> <p>vii. The CAE informs the Audit Committee if he/she believes that senior management has accepted a level of residual risk that may be unacceptable to the organisation</p> <p>viii. There is a procedure for follow-up that ensures agreed recommendations are implemented effectively or that senior management has accepted the risk of not taking action</p> <p>ix. Unresolved or outstanding audit issues are reported to senior management in accordance with pre-agreed timescales and escalation procedures</p> <p>x. The CAE presents to the Board at least annually, a report of internal audit activity containing an opinion of the overall adequacy and effectiveness of the organisation's governance, risk management, and control processes</p>	<p>Fully conforms</p>	<p>i. The self-assessment refers to Audit reports, executive summaries and quarterly reports and evidence of these has been reviewed.</p> <p>ii. Reports observed cover these areas.</p> <p>iii. The self-assessment states that weekly team meetings are held. It adds that there is review of all papers by the Audit Manager. The Contents Working Paper Spreadsheets record the date the Audit Manager reviewed the paper.</p> <p>iv. This would be addressed in the exit meeting and agreeing recommendations. The Exit Meeting Questionnaire asks specific questions for feedback about the Auditor and the Audit process</p> <p>v. The self-assessment and Audit Manual state that the first draft report is shared with the client in advance of the exit meeting. Factual accuracy will be agreed and responses to recommendations made will be collated.</p> <p>vi. The self-assessment states that reports are issued to relevant HoS/Managers, CE, DCE, Director of Place and Change. Also, quarterly reports to committee.</p> <p>vii. The self-assessment states "no significant issues identified in 2021/22 but also adds "where management accepts the risk, this is documented in the management response to the audit and reported to the CE and committee if it is considered high risk.</p> <p>viii. The self-assessment states that recommendations are logged and HoS/Manager contacted once a quarter to get a progress update. This progress is reported to the Audit and Standards Committee.</p>	
	<p>Generally conforms</p>		
	<p>Partially conforms</p>		
	<p>Does not conform</p>		
	<p>Associated references</p> <p>PSIAS:</p> <p>2410 Criteria for Communicating</p> <p>2420 Quality of Communications</p> <p>2440 Disseminating Results</p> <p>2500 Monitoring Progress</p> <p>2600 Communicating the Acceptance of Risks</p>		

Reporting		
Statements of good practice	Assessment	Evidence
xi. The annual report also states if the function conforms to the PSiAs and report any results of the QAIP		ix. The self-assessment states that recommendations are logged and HoS/Manager contacted once a quarter to get a progress update. This progress is reported to the Audit and Standards Committee. x. The self-assessment states that the CAE reports quarterly to committee on progress of work and the annual report covers opinion etc. xi. The Annual Report and Opinion Report 2021/22 reported to the Audit and Standards Committee on 20 June 22 included QAIP, performance and the self-assessment.

Remedial actions	Target date	Responsibility

Evidence used

- Self-Assessment
- Community Infrastructure Levy (CIL) – Detailed report and Executive Summary
- Quarterly reports to Audit and Standards Committee
- Audit Manual
- The Annual Report and Opinion Report 2021/22 reported to the Audit and Standards Committee on 20 June 22
- Exit meeting questionnaire

4 Impact

Has the internal audit service had a positive impact on the governance, risk and control environment within the organisation(s)?

The impact of the internal audit service is best assessed by obtaining the views of a wide range of 'customers', combined with tangible evidence of impact and comparing this to the internal audit management's corporate view of the internal audit service they provide.

The full range of customers of internal audit vary according to the organisation but will include Chief Executive, Section 151 Officer, Members of the Corporate Management Team, Chair of the Audit Committee and other senior management directly involved in the areas subject to internal audit review. In order to obtain the full range of views from customers, the following questions should form the basis of a questionnaire to be distributed to all parties and can be supplemented by a sample of interviews.

The table below should be used to aggregate responses from both the customers and to capture the internal audit management's corporate view.

Aggregated Questionnaire Responses	Customers				Internal audit				Evidence and Comments	
	Do not agree	Partially agree	Generally agree	Fully agree	Do not agree	Partially agree	Generally agree	Fully agree		
Standing and reputation of Internal Audit									Customers	Internal audit
The internal audit service is seen as a key strategic partner throughout the organisation	1		4	4			x		<ul style="list-style-type: none"> hugely value Internal Audit but not certain of other areas as a manager I regularly seek advice from internal audit on matters my only reason for not agreeing fully with this is I feel there are one or two areas that require reminding of the need for early consultation with the Audit team 	As demonstrated by the Audit Manager's inclusion in the fortnightly CMT meetings.

Aggregated Questionnaire Responses	Customers				Internal audit				Evidence and Comments	
	Do not agree	Partially agree	Generally agree	Fully agree	Do not agree	Partially agree	Generally agree	Fully agree		
Senior managers understand and fully support the work of internal audit		2	4	3			x		<ul style="list-style-type: none"> hugely value Internal Audit but is not certain of other areas I think in general this is true but again maybe needs a bit of work/comms with newer managers I do so; however, I have experienced senior managers describing audit as a hindrance rather than a support. 	Yes, most do even when we identify significant problems - e.g. Capital Programme audit (see exit meeting QA questionnaire)
Internal audit is valued throughout the organisation	1		7	1			x		<ul style="list-style-type: none"> I think there a few sections of the organisation that do not value the work of the Audit Team; a minority view though. I do so; however, I have experienced senior managers describing audit as a hindrance rather than a support. Work is appreciated and valued, recommendations implemented (though pace of implementation sometimes needs addressing - not the fault on Internal Audit) 	Yes, in most cases.
The internal audit service is delivered with professionalism at all times		1	2	6				x	<ul style="list-style-type: none"> I do so; however, I have experienced senior managers 	Management may not always like the audit findings, but we always carry out our work objectively with courtesy and

Aggregated Questionnaire Responses	Customers				Internal audit				Evidence and Comments		
	Do not agree	Partially agree	Generally agree	Fully agree	Do not agree	Partially agree	Generally agree	Fully agree			
									<p>describing audit as a hindrance rather than a support.</p> <ul style="list-style-type: none"> Very competent, capable and professional staff 	respect (as acknowledged by the feedback received in our QA questionnaires).	
Impact on organisational delivery									Customers	Internal audit	
The internal audit service responds quickly to changes within the organisation <i>NB – two respondents felt they could not comment on this question</i>		1	3	3				x	<ul style="list-style-type: none"> Resources are limited so would support that audit respond to changes but that perhaps the team is not resourced to do so particularly 'quickly'. This is certainly helped by the approach of the Team where they are often actively involved in changes early on 	We adapt to the changing needs of the Council and new areas are added to the audit plan as and when required. This is why we have moved away from a 3-year plan in favour of a stand-alone annual plan. This allows for greater flexibility.	
The internal audit service has the necessary resources and access to information to enable it to fulfil its mandate <i>NB – two respondents felt they could not comment on this question</i>		2	3	2				x	<ul style="list-style-type: none"> Resources are limited so would support that audit respond to changes but that perhaps the team is not resourced to do so particularly 'quickly'. On the basis that the annual Audit plan is generally delivered and no 'holes' have become apparent 	Normally yes. but 2022/23 has been a real challenge due to the long-term absence of one member of the team.	
The internal audit service is adept at communicating the results of its findings, building support and securing agreed outcomes		1	4	4					x	<ul style="list-style-type: none"> My experience has been that there is always a useful dialogue with Audit on their findings 	We follow a well-established process for discussing the audit findings and securing management agreement to any recommendations that are made (as detailed in Audit Manual - Section 7)

Aggregated Questionnaire Responses	Customers				Internal audit				Evidence and Comments	
	Do not agree	Partially agree	Generally agree	Fully agree	Do not agree	Partially agree	Generally agree	Fully agree		
									<ul style="list-style-type: none"> Some relationships do need work and this is demonstrated by outstanding recommendations. Very happy with the approach taken by the Team 	
The internal audit service ensures that recommendations made are commercial and practicable in relation to the risks identified		1	6	2				x	<ul style="list-style-type: none"> There have been examples where recommendations have not been seen as practicable. I think better dialogue between the service and the auditor (perhaps through Senior Leadership Team) would help to arrive at recommendations that are better understood. Full discussions take place with relevant services before reports are issued 	Yes, we try to be pragmatic and only insist on control where necessary and the cost/benefit of doing so is proportionate to the risk. Minor issues are merely noted in the 'Advisories' section of the report.
There have not been any significant control breakdowns or surprises in areas that have been positively assured by the internal audit service			2	7				x	<ul style="list-style-type: none"> I would argue that the reason this is so positive is that we encourage early discussion between Audit and service teams before any major changes are made. 	We are careful not to give false assurance when significant issues are identified.
Has internal audit had a positive impact on Governance, Risk, and Control?									Customers	Internal audit
The internal audit service includes consideration of all risk areas in its work programme			4	4				x	<ul style="list-style-type: none"> I think focus on corporate performance capture and reporting needs improving. 	Yes, as far as possible (see our audit testing programmes).

Aggregated Questionnaire Responses	Customers				Internal audit				Evidence and Comments	
	Do not agree	Partially agree	Generally agree	Fully agree	Do not agree	Partially agree	Generally agree	Fully agree		
<i>NB – one respondent felt they could not comment on this question</i>									<ul style="list-style-type: none"> One of the major changes I have seen over the years is the move away from solely financial risks to include other areas of risk - a very positive change I feel I think focus on corporate performance capture and reporting needs improving. 	
Internal audit advice has a positive impact on the governance, risk, and the system of control of the organisation			3	6			x		<ul style="list-style-type: none"> Not only does the Team have a positive impact but they drive the agenda in these areas to a great extent 	Yes, our audit work always seeks to enhance these aspects.
Internal audit activity has enhanced organisation-wide understanding of governance, risk, and control	1	1	2	5				x	<ul style="list-style-type: none"> Achieved through the approach of the Team and also the approachability of the Team. Not sure officers and managers engage with audit findings routinely outside of their service area. Nothing comes to CMT for example. Limited opportunity for shared learning etc. 	Yes, see the reports submitted to the Audit and Standards Committee.
The internal audit service asks challenging and incisive questions that stimulate debate and improvements in key risk areas			3	6				x	<ul style="list-style-type: none"> IA has excellent traction within the Audit Committee. A good example of this - The Audit Manager recently led a review of council's risk management process and policy. 	We don't shy away from difficult questions if we are concerned that there is risk that is not properly controlled.

Aggregated Questionnaire Responses	Customers				Internal audit				Evidence and Comments		
	Do not agree	Partially agree	Generally agree	Fully agree	Do not agree	Partially agree	Generally agree	Fully agree			
									<ul style="list-style-type: none"> Not only achieved through specific internal audits but also general training on risks 		
The internal audit service raises significant control issues at an appropriate level in the organisation			4	5				x	<ul style="list-style-type: none"> Including the Chief Executive if necessary I'm not aware that audit reports are presented and discussed at SLT or CMT. 	We highlighted a significant issue at the Property Investment audit, but the Director concerned did not accept our findings. We therefore reported the matter to Members (see the Internal Audit Report to 30 September 2022 as submitted to the Audit and Standards Committee on 05/12/22).	
The organisation accepts and uses the business knowledge of internal auditors to help improve business processes and meet strategic objectives <i>NB – one respondent felt they could not comment on this question</i>		2	4	2				x	<ul style="list-style-type: none"> I have asked the Audit to support the improvement of a number of corporate business processes including risk management, service planning and business continuity. As above, very service focussed in my experience. 	Some service areas regularly ask Internal Audit for advice others do not.	
Internal audit activity influences positive change and continuous improvement to business processes, bottom line results and accountability within the organisation		1	4	4					x	<ul style="list-style-type: none"> Again due to the approach of the Team and their approachability Yes, generally but could have more corporate focus. 	Yes, although the extent of our influence is not always easy to quantify.
Internal audit activity promotes appropriate ethics and values within the organisation			3	6					x		We aim to lead by example as stated in the Audit Manual. (See also the Review of Internal Audit 2021/22).

Remedial actions	Target date	Responsibility
<p>E It was noticeable that the poorest scores came from the Chair of the Audit and Standards Committee. However, his concerns do not seem to be about the function but rather how the function is viewed. Therefore, a meeting should be held with the Chair to discuss his concerns and agree how to improve this.</p>	<p>August 2023</p>	<p>Audit Manager</p>
<p>F. Discuss, with relevant officers, areas where there is partial agreement. Agree actions to improve on these areas.</p>	<p>August 2023</p>	<p>Audit Manager</p>
<p>Associated references</p> <p>PSIAS: 2110 Governance 2120 Risk Management 2130 Control</p>		

Summary assessment

		Does not conform	Partially conforms	Generally conforms	Fully conforms	Comments
Purpose & positioning						
•	• Remit				√	
•	• Reporting lines			√		
•	• Independence			√		
•	• Other assurance providers				√	
•	• Risk based plan				√	
Structure & resources						
•	• Competencies				√	
•	• Technical training & development		√			
•	• Resourcing				√	
•	• Performance management				√	
•	• Knowledge management				√	
Audit execution						
•	• Management of the IA function				√	
•	• Engagement planning				√	
•	• Engagement delivery				√	
•	• Reporting				√	
		Do not agree	Partially agree	Generally agree	Fully agree	Comments
Impact						
•	• Standing and reputation of internal audit	2	3	20	15	
•	• Impact on organisational delivery	0	5	20	21	Two respondents did not feel they could respond to two questions
•	• Impact on Governance, Risk, and Control	1	4	29	44	One respondent did not feel they could respond to two questions
Does not conform		Partly Conforms		Generally conforms		√ Fully conforms

Remedial actions

Page	Section	Name	Area	Remedial Action	Target	Responsibility	Comments
7	1	Purpose and Positioning	Remit	Consideration should be given to adding to the Charter who approves the Charter and the date it was approved.	August 2023	Audit Manager	IMPLEMENTED - The Internal Audit Charter has now been updated to state that it must be approved by the Audit and Standards Committee and the copy kept by the Audit Manager shows the date it was last approved.
9	1	Purpose and Positioning	Reporting Lines	If full conformity is required then consideration should be given to the committee Chair being given the opportunity to comment on the appraisal of the CAE.	August 2023	Audit Manager	NOT AGREED - There are no plans to implement this recommendation since Members have no involvement in the appraisal of any senior officer apart from the Chief Executive and the Deputy Chief Executive is of the opinion that the current approach is sufficient.
11	1	Purpose and Positioning	Statements of Good Practice	Consideration should be given to annually asking auditors to agree to abide by all the relevant audit docs e.g. manual, charter, code of ethics etc.	August 2023	Audit Manager	AGREED – All auditors will be asked to sign a statement to this effect on an annual basis.

Page	Section	Name	Area	Remedial Action	Target	Responsibility	Comments
16	2	Structure and Resources	Technical Training and Development	Consideration should be given to allowing 5 days of training for those with an IIA qualification to ensure that they can complete the compulsory CPD.	March 2023	Audit Manager	IMPLEMENTED – The time allocation for training/CPD activity in the 2023/24 Audit Plan is now 5 days for each auditor.
32	4	Impact	Senior Managers and Chair feedback	It was noticeable that the poorest scores came from the Chair of the Audit and Standards Committee. However, his concerns do not seem to be about the function but rather how the function is viewed. Therefore, a meeting should be held with the Chair to discuss his concerns and agree how to improve this.	August 2023	Audit Manager	AGREED – A meeting with the Chair of the Audit and Standards Committee will be arranged to discuss his concerns and improve his understanding of how Internal Audit operate.
32	4	Impact	Senior Managers and Chair feedback	Discuss, with relevant officers, areas where there is partial agreement. Agree actions to improve on these areas.	August 2023	Audit Manager	AGREED – This feedback will be followed up with a view to understanding the officers' concerns and addressing the issues raised.