

**Bridgend and Vale Internal Audit Shared Service  
Appendix A: action plan update**

<b>Recommendations No</b>	<b>Recommendation</b>	<b>Response</b>	<b>Responsible officer</b>	<b>Action date</b>	<b>Status</b>
R1	Include the Mission in the Charter	Agree	CAE	March 17	Complete
R2	Expand the audit brief to cover: Service contribution to strategic objectives Objectives of the service Objectives of the audit Links to any council risk registers The criteria used to judge the service, e.g. performance measures, best practice guidance, legal framework, etc., Risks to be examined, including fraud and errors Compliance with laws, regulations, policies, procedures and contracts Achievement of strategic objectives Reliability and integrity of financial and operational information Safeguarding assets Consideration of relevant systems, records, personnel and physical properties Adding value and value for money, including	Agree	CAE	June 17	Complete

	effectiveness and efficiency of operations and programmes				
R3	Define assurance work in the Charter, making the link to giving the opinion	Agree	CAE	March 17	Complete
R4	Include a definition of senior management in the Charter	Agree	CAE	March 17	Complete
R5	Include the requirement to inform internal audit of all suspected and detected frauds, financial or otherwise, corruption or impropriety in each council's anti-fraud policy	Agree	CAE / Monitoring Officers	Sept 17	Ongoing
R6	Report satisfaction questionnaire results in annual report	Agree	CAE	March 17	Complete
R7	Include a review against the LGAN, where it goes beyond the PSIAS, and against the Manual	Agree	CAE	June 17	Complete
R8	Report performance indicators over time in the annual report	Agree	CAE	March 17	Complete
R9	Include reference to the delivery and development of the service, the Charter and audit's contribution to the objectives and priorities of each Council in the annual audit plan	Agree	CAE	April 17	Complete

<b>No</b>	<b>Recommendation</b>	<b>Response</b>	<b>Responsible officer</b>	<b>Action date</b>	<b>Status</b>
R10	Refer to the audit service being provided internally in the Charter and annual plan	Agree	CAE	April 17	Complete
R11	Differentiate between assurance and other work in the plan	Agree	CAE	April 17	Complete
R12	Undertake ethics work, either separately or clearly identified as part of broader governance work and be more overt about ethical matters considered in individual audits	Agree	CAE	During 2017/18	Ongoing
R13	Undertake periodic audits of risk management arrangements	Agree	CAE	During 2017/18	Ongoing
R14	Move the emphasis in work programmes to risk, using the revised audit brief	Agree	CAE	Plan year 2017/18	Ongoing
R15	Approve all work programmes before implementation	Agree	Principal Auditors	Plan year 2017/18	Complete
R16	Introduce formal review at: Audit brief Work programme Draft report as a minimum	Resource permitting	CAE / Principal Auditors	Plan year 2017/18	Complete
R17	Include the requirement to comply with the LGAN in the audit manual	Agree	CAE	Immediate	Complete
R18	Include the CIA's name on audit reports as the person responsible for issuing it	Agree	CAE	Immediate	Complete

<b>Suggestions No</b>	<b>Suggestion</b>	<b>Response</b>	<b>Responsible officer</b>	<b>Action date</b>	<b>Status</b>
S1	Look at ways to emphasise compliance with Code of Ethics focussing on actions not processes	Agree include as part of the Section Meeting	CAE	Immediate	Complete
S2	Make the definition of the Board more explicit	Agree	CAE	Immediate	Complete
S3	Work to integrate the core principles into audit's work and consider how best to demonstrate this in the annual report in future	Agree	CAE	March 17	Complete
S4	Staff need to be encouraged to take advantage of the training offered to them	Agree and will continue to encourage.	CAE	Immediate	Complete
S5	Include peer officer or member reviews of audit within the five year cycle	Will endeavour to do so during the five year cycle, wholly dependent on resource	CAE	2020/21	Ongoing
S6	Include details of other sources of assurance and the nature of those assurances in the annual plan	Agree	CAE	April 17	Complete
S7	Look at ways to streamline and summarise in audit working papers	Agree, this will be ongoing during 17/18	CAE	2017/18	Ongoing
S8	Consider the value of splitting the opinion into different aspects and/or giving an opinion per risk and/or adding in an element of context	Will consider this during 2017/18 once resource issues are resolved.	CAE	2017/18	Ongoing
S9	Look at ways to reduce the length of the detailed report	Will consider this during 2017/18	CAE	2017/18	Ongoing

	and combine findings and recommendations to ease reading	once resource issues are resolved.			
S10	Formalise the current informal arrangements regarding raising matters for inclusion in the risk register		Disagree. Sufficiently formal systems are already in place		N/A