

PUBLIC SECTOR INTERNAL AUDIT STANDARDS – COMPLIANCE ACTION PLAN

ACTION PLAN

Standard	Requirement	Action Required	Responsible Officer	Action Date
1200 – Proficiency and Due Professional Care.	The Standards require that engagements must be performed with proficiency and due professional care.	The Head of Audit to review the current procedures and processes for identifying Auditors competencies, skills, experience and personal attributes and align them to “CIPFA’s publication – The Excellent Auditor – A good practice guide to skills and competencies”.	Head of Audit	Sept 2014
1300 – Quality Assurance & Improvement Programme.	The Standards require the Head of Audit to develop and maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit activity.	To further develop the Internal Audit Shared Service performance management framework which will complement the newly implemented QAIP	Head of Audit	June 2014
		This Section of the Standards also details specific requirements for an external assessment against the Standards to be carried out at least once every five years; consideration is currently being given to how this assessment can be delivered and this will be	Head of Audit	Sept 2014

		reported to the Audit Committee for decision at the appropriate time.		
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Performance Standards

Standard	Requirement	Action Required	Responsible Officer	Action Date
2000 – Managing the Audit Activity.	The Standards require the Head of Audit to effectively manage the Internal Audit activity to ensure it adds value to the organisation.	To ensure full compliance the Internal Audit Manual will be updated to reflect the Standards and Internal Auditors are required to sign up to the Standards and Code of Ethics on an annual basis.	Head of Audit	Dec 2014