

Appendix 1– PSIAS Action Plan

This action plan sets out the actions, responsibilities and timescales for ensuring compliance with the PSIAS. The actions relate to new requirements or requirements that have been enhanced from previous standards. All other requirements have been met and Internal Audit will continue to review the PSIAS on an annual basis to ensure compliance. All of the Actions per below will be implemented by April 2014 apart from Action 2 which will be actioned in line with the timescales set out in the PSIAS.

	Action	Responsibility	Timescale	Comments
1	Internal Audit Charter to be presented to CGAG for approval. This is a new requirement	HOA	8 th November 2013 Board Meeting	
2	External assessment mechanism of Internal Audit to be put in place. This will incorporate: <ul style="list-style-type: none"> - Analysis of different mechanisms of assessment and preferred option identified - Scope of work re assessment to be defined and agreed between parties - Ensuring assessor appropriately qualified and competent - Identification of any conflicts of interest <p>The outcome of the above, including the preferred option and assessor will be reported to CGAC and approval sought.</p> <p>This is a new requirement</p>	HOA	Not yet agreed but 2017/18 by latest.	This needs to be done at least every 5 years. First external assessment to be undertaken by 2018 at latest.
3	Quality Assurance and Improvement Programme to be developed. This is a new requirement	HOA	September 2013	The QAIP has now been developed and is operational.

4	<p>The annual reporting process will now include the following for inclusion in the annual report:</p> <ul style="list-style-type: none"> a) Annual review of Internal Audit Charter b) confirmation that the internal audit function is organisationally independent c) Results of QAIP, associated improvement plans and progress against improvement plans d) Statement that Internal Audit activity conforms with the PSIAS, provided results of QAIP support this. e) Any instances of non-conformance with the PSIAS f) Consideration of including any significant deviations from the PSIAS within the governance statement <p>The annual report will continue to be presented to the CGAC for approval.</p> <p>This is a new requirement.</p>	HOA	2013/14 annual report process and annually thereafter	
5	<p>The audit plan 2014/15 will set out how it incorporates local and national issues and risks.</p> <p>This requirement has been enhanced from previous standards.</p>	HOA	2014/15 annual audit plan process	
6	Assurance mapping will continue to be developed and evolve during the 2014/15	HOA	2014/15 annual audit plan	

	<p>annual planning process.</p> <p>This requirement has been enhanced from previous standards.</p>		process	
7	<p>The following audits will be added to the audit universe:</p> <ul style="list-style-type: none"> - LCCs ethics related objectives, programmes and activities <p>The following audits will be prioritised for the 2014/15 annual audit plan:</p> <ul style="list-style-type: none"> - Risk Management Processes - Achievement of LCC strategic objectives - LCCs ethics related objectives, programmes and activities <p>This requirement has been enhanced from previous standards.</p>	HOA	2014/15 annual audit plan process	