

Telford & Wrekin Council – Internal Audit

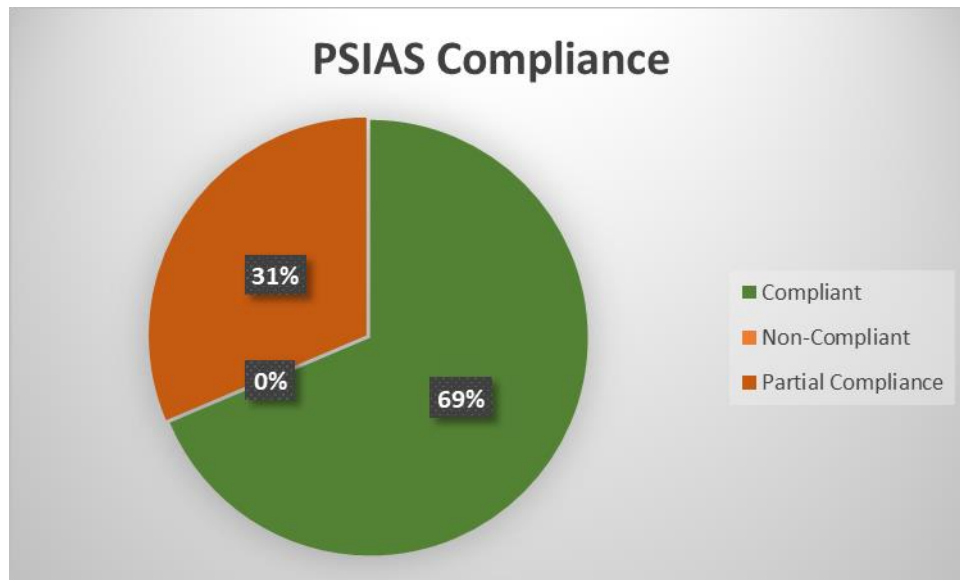
Summary Self-Assessment - Conformance to PSIAS

Compliant*

Ref	Requirement	Compliant*			Action Required
		Y	N	P	
1	Definition of Internal Auditing	✓			
2	Code of Ethics	✓			
1000	Purpose, Authority and Responsibility			✓	Action Plan Ref 1
1100	Independence and Objectivity			✓	Action Plan Ref 2
1110	Organisational Independence			✓	Action Plan Ref 3, 4
1111	Direct Interaction with the Board	✓			
1120	Individual Objectivity	✓			
1130	Impairment to Independence or Objectivity	✓			
1200	Proficiency and Due Professional Care	✓			
1210	Proficiency			✓	Action Plan Ref 5
1220	Due Professional Care	✓			
1230	Continuing Professional Development			✓	Action Plan Ref 5
1300	Quality Assurance and Improvement Programme (QAIP)	✓			
1310	Requirements of QAIP	✓			
1311	Internal Assessments	✓			
1312	External Assessments	✓			
1320	Reporting on the QAIP			✓	Action Plan Ref 6
1321	Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'			✓	Action Plan Ref 7
1322	Disclosure of Non-conformance	✓			
4	Performance Standards	✓			
2000	Managing the Internal Audit Activity			✓	Action Plan Ref 8
2010	Planning			✓	Action Plan Ref 8
2020	Communication and Approval			✓	Action Plan Ref 2
2030	Resource Management			✓	Action Plan Ref 5
2040	Policies and Procedures			✓	Action Plan Ref 9
2050	Coordination	✓			
2060	Reporting to Senior Management and the Board			✓	Action Plan Ref 2
2070	External Service Provider and Organisational Responsibility for Internal Auditing	✓			
2100	Nature of Work	✓			
2110	Governance	✓			
2120	Risk Management	✓			
2130	Control	✓			
2200	Engagement Planning	✓			
2210	Engagement Objectives	✓			
2220	Engagement Scope	✓			
2240	Engagement Work Programme	✓			
2300	Performing the Engagement	✓			
2310	Identifying Information	✓			
2320	Analysis and Evaluation	✓			

Ref	Requirement	Y	N	P	Action Required
2330	Documenting Information			✓	Action Plan Ref 10
2340	Engagement Supervision	✓			
2400	Community Results	✓			
2410	Criteria for Communicating	✓			
2420	Quality of Communications	✓			
2421	Errors and Omissions	✓			
2430	Use of 'Conducted in Conformance with the Internal Standards for the Professional Practice of Internal Auditing'			✓	Action Plan Ref 11
2431	Engagement Disclosure of Non-conformance	✓			
2440	Disseminating Results	✓			
2450	Overall Opinion			✓	Action Plan Ref 12
2500	Monitoring Progress	✓			
2600	Communicating the Acceptance of Risks	✓			

*Y=Yes N=No P=Partial



Assessment Completed By	Internal Audit
Date Assessment Completed	14 August 2019
Chief Internal Auditor	Rob Montgomery

PSIAS – Self Assessment Action Plan

Action Plan Ref	PSIAS Ref	Action Needed	Owner	Date to be Implemented
1	1000	The Audit Charter to be updated to include the external work Internal Audit undertakes in respect to parishes.	RM	Jan 2020 (Audit Committee meeting).
2	1100 / 2020 / 2060	Internal Audit activity reports to include information on progression of completion of the Annual Audit Plan and any changes made.	TD	1/10/19 (next Audit Committee meeting).
3	1110	The Audit Committee to be part of the approval process for appointing the Chief Internal Auditor. This is to be reflected in Audit Charter.	RM	May 2020 (first Audit Committee meeting in 20/21).
4	1110	The Chief Executive and Chair of Audit Committee to feed into the APPD for the Chief Internal Auditor. This is also to be included in Charter.	RM	Next APPD to be confirmed. Action taken before this
5	1210 / 1230 / 2030	Need to embed CPD process in the team and create an Auditor skills matrix.	KF/KB/SW	End of December 2019
6	1320	Additional information to be included in the Internal Audit Activity Report with respect to the Quality Assurance & Improvement Programme (QAIP).	TD/RM	1/10/19
7	1321	The Annual Governance Statement to be developed to include information on Internal Audits Code of Ethics and Charter.	TD/RM	End of March 2020
8	2000 / 2010	Internal Audit to attend Assistant Director management meetings twice a year.	TD/RM	To start from 1/10/19
9	2040	Internal Audit Manual to be updated.	KF/KB/SW	End of March 2020
10	2330	A process to be developed to ensure the audit information retention policy is adhered to.	KF/KB/SW	End of March 2020
11	2430	Audit scoping document to include declaration about compliance with PSIAS and code of ethics.	RM	1/10/19
12	2450	The AGS to be developed to include QAIP information.	TD/RM	End of March 2020