

ACTION PLAN

APPENDIX B

Action No. / Priority	Standard Ref.	Action Required	Comments	Person Responsible for Action	Agreed Completion Date
1 P2	1.1.1 7.1.2	Next revision of the Audit Charter to include:- <ul style="list-style-type: none"> • requirement for an annual audit opinion • an explanation of how Internal Audit's resource requirements will be assessed • how the Audit & Fraud Prevention Manager will form and evidence her opinion on the control environment • how internal audit's work will identify and address local and national issues and risks. 	Annual Audit opinion is given in the Annual Report on Internal Control but this is not documented in the Charter. Risk –based approach to audit plan and resource requirements but not included in the Charter.	M Robinson Audit & Fraud Prevention Manager	31/8/07
2 P2	1.2.3	Assurance Statements will be needed from the auditors of Capita (re Valuation Services) and North Country Leisure (re the Leisure Trust).	These external organisations provide services funded by the Council but have their own internal auditors.	S Bamforth Head of Finance & Business Development	30/6/07
3 P2	1.4.2	The Anti-Fraud & Corruption Strategy needs to be updated and re-launched given recent turnover rate of employees.	-	M Robinson Audit & Fraud Prevention Manager	31/8/07

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4 P2	2.6.1	Need to ensure that new employees are aware of the requirement for formal declarations of interest.	Will include in induction. Have given a reminder to current staff – March 2007.	M Robinson Audit & Fraud Prevention Manager	In future induction programmes.
5 P2	2.6.2	Need at least an annual review of declarations of interest.	Addressed in March 2007. Will include in future Employment Development Interviews (EDI's)	M Robinson Audit & Fraud Prevention Manager	In future EDI's
6 P2	4.2.4	The Audit & Fraud Prevention Manager should participate in the review of the Audit Committee's remit and effectiveness.	CIPFA checklist to be completed. First review of effectiveness planned for May 2007.	M Robinson Audit & Fraud Prevention Manager & T Capper Democratic Services Manager	31/5/07

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7 P2	8.2.3	The Audit Approach, in the Planning Memorandum agreed for each audit, needs to include reference to the fact that management / relevant employees will be informed of interim findings where serious issues / or corrections to systems arise.	Happens in practice but this is not formally documented in the Planning Memorandum.	M Robinson Audit & Fraud Prevention Manager	With effect from 1 April 2007
8 P2	10.2.7	Audit reports should include a specific recommendation that departmental risk registers should be updated, where appropriate.	-	M Robinson Audit & Fraud Prevention Manager	With effect from 1 April 2007
9 P2	11.1.1	Audit Quality procedures need to be reviewed and updated where necessary.	-	M Robinson Audit & Fraud Prevention Manager	30/9/07

Key to Priorities

P.1 S.151. issue

P.2 Key control

P.3 Desirable but not essential