

Angus Council

External Quality Assessment – Action Plan

Report ref.	Recommendation	Agreed Action	Responsible Officer	Completion date
4.1	Formalise client feedback, post-audit.	Internal Audit will develop a client feedback process. It is envisaged that this would be better delivered by a periodic customer satisfaction service which provides feedback on the service as a whole rather than on individual audits.	Audit Manager	31 March 2015
4.2	Ensure the Internal Audit Manual is reviewed before the end of 2014	A review will be performed of the IA Manual to confirm it is up to date and reflects the current Internal Audit approach.	Led by Senior Auditors and signed off by Audit Manager.	31 December 2014
4.3	Council should continue on-going work to develop a corporate Assurance Framework, that can be used to inform future internal audit planning	We will work with all relevant internal stakeholders to identify the main areas where assurance is required within the Council and how that assurance is provided.	Service Manager – Governance and Audit Manager	31 March 2016

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4.4	Indicate scheduled timing of audit work (and output) as anticipated throughout the year, in the work-plan	Future Internal Audit plans will include a column which indicates the planned start date of the audit as well as the Scrutiny & Audit Committee to which the report will be presented.	Audit Manager	30 April 2015
4.5	Undertake a form of workforce planning review after the completion of the 2014/15 work-plan	This will be subject to ongoing assessment. A proposal has been drafted to integrate members of the current Benefit Fraud team with the Internal Audit team to form a collective Internal Audit and Counter Fraud team. If this is approved, the team would become effective from 1 April 2015. We will commit to reviewing the structure of and resource requirement of the integrated team following one year of its operation.	Service Manager – Governance and Audit Manager	30 June 2016

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4.6	Include dates for receipt of client comments to Assignment Briefs in the Finalisation protocol.	The Audit (assignment) Brief will be update to include this information.	Audit Manager	31 December 2014
4.7	Ensure that "draft" status is always updated to "final" status as and when appropriate	Senior Auditors have been reminded to update all audit briefs to a final status in MKI when agreed with key contacts.	Audit Manager	Complete