

Audit Action Plan

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# **Review of Internal Audit**

**Wirral MBC**

**Audit 2005/06**

- Audit Commission descriptor to be inserted by Publishing-

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# Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
<i>Review of Internal Audit</i>						
12	<i>R1 Strengthen the Internal Audit Charter to fully comply with Cipfa's Code of Practice and reflect additional disclosure requirements.</i>	2	Chief Internal Auditor	Y	Will be drafted by members of Internal Audit Section	
13	<i>R2 Maintain appropriate evidence that Declaration of Interest forms are completed on an annual basis.</i>	2	Chief Internal Auditor	Y	Will be managed by Deputy CIA	
14	<i>R3 Confirm arrangements for the annual review of the effectiveness of the system of IA, including consideration of the role of the Audit and Risk Management Committee in relation to reviewing the effectiveness of Internal Audit and the reports of other inspection agencies.</i>	3	Deputy Director of Finance	Y	Will draft procedure and enhance as further specific advice and "best practice" emerges from CIPFA and other sources.	
17	<i>R4 Ensure training and developments needs are formally captured from internal quality assurance reviews.</i>	2	Chief Internal Auditor	Y	Deputy CIA ,Group and Principal Auditors will put into practice	

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17	<i>R5 Introduce arrangements to broaden the awareness and understanding of team leaders of key corporate issues and context.</i>	2	Chief Internal Auditor	Y	Will deploy Group and Principal Auditors in situations that enable increasing awareness to be gained e.g. attendance at Committee, as appropriate. A Development Plan will be developed following KIE, within Department's Training provision.	
22	<i>R6 Strengthen and document the process whereby the prioritisation of audit work to be included in the original, and any subsequent revised, plan is subject to review by the Deputy Director of Finance. This should include review of the type of work planned, scope and allocated budgets.</i>	3	Deputy Director of Finance/ Chief Internal Auditor	Y	Significant documentation of assessment of risk and construction of Plan currently .Steps being taken to record meetings with/decisions by DDF on reprioritisation of resources.  This will be subject to continuous review.	
22	<i>R7 Consider incorporating contingency budgets into strategic and annual audit plans to allow for budget overruns and additional requests for work.</i>	1	Chief Internal Auditor	Y	Have considered incorporating contingency but decided it not appropriate .All resources available are more than matched by identified risks and topics for audit.  This will be subsequent to continuous review	
22	<i>R8 Keep under review the structure and skill-mix of the IA</i>	3	Deputy Director of	Y	Financial resources will always limit ability to achieve ideal structures in all	

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	<i>section, to ensure it is able to recruit and retain sufficiently experienced staff to deliver its remit.</i>		Finance		sections. This will, however, be subject to continuous review and reporting and the associated risks managed accordingly.	
22	<i>R9 Introduce procedures to ensure all additional work requests are subject to appropriate review and challenge prior to acceptance. This should include the impact such reviews will have on the delivery of key elements of the audit plan.</i>	2	Deputy Director of Finance/ Chief internal Auditor	Y	Refer to comments for R6	
23	<i>R10 Ensure the audit manual documents the arrangements for follow-up.</i>	1	Chief Internal Auditor	Y	Manual entry concerning follow-up procedure will be enhanced.	
28	<i>R11 Formalise a quality assurance programme, including provision for carrying out internal quality reviews, to comply with new CIPFA guidelines and standards.</i>	3	Chief Internal Auditor	Y	Process being developed.	
28	<i>R12 Agree the set of performance</i>	3	Deputy	Y	Draft performance measures identified	

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	<i>measures to be used to monitor IA with the Audit and Risk Management Committee.</i>		Director of Finance/ Chief Internal Auditor		in accordance with Departmental performance culture and reported to Committee.	