

## Internal Audit: Assessment of compliance with UK Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN): Action Plan

PSIAS Ref.	Conformance Requirement	Assessment of compliance based on PWC report	Comment on Current Position and Action Taken or Required	Responsible Officer for Action	Date for completion
<b>1000</b>	<b><i>Purpose, Authority and Responsibility</i></b>				
1010	(a) The Internal Audit Charter should contain a formal definition of; the purpose, authority and responsibility of Internal Audit activity and that of the Board (Audit Committee) that is consistent with the PSIAS and LGAN.	Yes	n/a	n/a	n/a
<b>1100</b>	<b><i>Independence and Objectivity</i></b>				
1110 1111 1120 1130	(a) The Chief Audit Executive (CAE) should have organisational independence to an appropriate level in the organisation that allows Internal Audit to fulfil its responsibilities and maintain its objectivity. Internal auditors must have an impartial unbiased attitude free from conflicts of interest that could impair judgement and objectivity.	Yes	n/a	n/a	n/a
<b>1200</b>	<b><i>Proficiency &amp; Due Professional Care</i></b>				
1210	(a) Does the CAE ensure that up-to-date job descriptions exist that reflect roles and responsibilities and that person specifications define the required qualifications, competencies, skills, experience and personal attributes?	No	Job descriptions have been refreshed and re-issued as part of the Internal Audit Organisation proposals currently subject to consultation.	Head of Internal Audit	31 May 2016
	(b) Does the internal audit activity collectively possess or obtain the skills, knowledge and other competencies required to perform its responsibilities?	No	<b>Completed</b> – The service has introduced arrangements leading to a mixed model approach to delivery of specialist work, involving the use of contractors to meet gaps in specialised audit areas i.e. ICT and Children’s / Adults’ Social Care.	Head of Internal Audit	<b>Completed</b>

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	(c) Where the internal audit activity does not possess the skills, knowledge and other competencies required to perform its responsibilities; does the CAE obtain competent advice and assistance?	No	<b>Completed</b> – As above in 1210(ii)	Head of Internal Audit	<b>Completed</b>
	(d) Do internal auditors have sufficient knowledge to evaluate the risk of fraud and anti-fraud arrangements in the organisation?	Partial	The service has sufficient knowledge and expertise within the team. Assessment of any development requirements for individuals and for the team as a whole will be made as part of the Performance and Development Review process to be completed following implementation of the organisation review.	Head of Internal Audit	31 July 2016
	(e) Do internal auditors have sufficient knowledge of key information technology risks and controls?	Partial	<b>Completed</b> – The service has a partnership arrangement with Leicester City Council for ICT Audit services, which provides an assessment of ICT risks and controls.	n/a	<b>Completed</b>
	(f) Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques?	Partial	Assessment of any development requirements for individuals and for the team as a whole will be made as part of the Performance and Development Review process to be completed following implementation of the organisation review.	Head of Internal Audit	31 July 2016
1220	(a) Do auditors exercise due professional care during each assigned engagement?	Partial	We will address this through training in risk-based auditing approach in the planning & execution of audits to ensure	Head of Internal Audit	31 July 2016

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			we fully consider governance, risk management & control processes within audit assignments.		
1230	(a) Do internal auditors undertake a programme of continuing professional development?	Partial	A programme of development for the team as a whole and for individuals, through their PDRs, will be completed following implementation of the organisation review.	Head of Internal Audit	31 July 2016
	(b) Do internal auditors maintain a record of their professional development and training activities?	Partial	Individuals' and team records or training and development activities will be established.	Head of Internal Audit	31 July 2016
<b>1300</b>	<b><i>Quality Assurance &amp; Improvement Programme (QAIP)</i></b>				
	(a) Has the CAE developed a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and enables conformance with all aspects of the PSIAS to be evaluated?  (b) Does the QAIP assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement?  (c) Does the CAE maintain the QAIP?	No	A QA programme will be set up and implemented during 2016/17.	Head of Internal Audit	Programme by 31 July 2016
1310	(a) Does the QAIP include both internal and external assessments?	Partial	A further external assessment of compliance with auditing standards will be carried out during 2016.	Head of Internal Audit	31 December 2016

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1311	(a) Does the CAE ensure that audit work is allocated to staff with the appropriate skills, experience and competence?	Partial	Work will be assigned to relevant staff within the in-house team in accordance with their grade and experience, following approval of the audit plan.  Where there are insufficient skills in-house, external resources will be procured to perform the relevant work, in line with the mixed model approach to delivery.	Head of Internal Audit	31 May 2016
	(b) Does ongoing performance monitoring include comprehensive performance targets?	Partial	Targets for all audit work will be issued along with the allocation of work from within the audit plan.	Head of Internal Audit	31 May 2016
	(c) Are the performance targets developed in consultation with appropriate parties and included in any service level agreement?	Partial	Performance targets have been agreed by the Audit Committee and have remained the same over recent years. Performance targets will be reviewed in consultation with the Director of Finance and Customer Services and others as appropriate, and presented to the Audit Committee in July 2016 for comment.	Head of Internal Audit	31 July 2016
	(d) Does ongoing performance monitoring include obtaining stakeholder feedback?	Partial	In addition to existing monitoring, we will carry out a periodic survey of Directors, Assistant Directors and M3 managers.	Head of Internal Audit	31 December 2016
	(e) Are the periodic self-assessments or assessments carried out by people external to the internal audit activity undertaken by those with a sufficient	Partial	See 1310(a) above. A further external assessment of compliance with auditing standards will be carried out during 2016. It will include	Head of Internal Audit	31 December 2016

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	knowledge of internal audit practices? Sufficiency would require knowledge of the PSIAS and the wider guidance available such as the Local Government Application Note and/or IIA practice advisories, etc.		assessment of resources and performance management arrangements.		
	(f) Does the periodic assessment include a review of the activity against the risk-based plan and the achievement of its aims and objectives?	Partial	See 1310(a) above. A further external assessment of compliance with auditing standards will be carried out during 2016. It will include assessment of the risk based approach to planning and audit.	Head of Internal Audit	31 December 2016
1320	(a) Has the CAE reported the results of the QAIP to senior management and the board? Note that: - <ul style="list-style-type: none"> <li>The results of both external and periodic internal assessment must be communicated upon completion.</li> <li>The results of ongoing monitoring must be communicated at least annually.</li> <li>The results must include the assessor's or assessment team's evaluation with regards to the degree of the internal audit activity's conformance with the PSIAS.</li> </ul>	No	The Assistant Director Audit, ICT and Procurement has informed the Audit Committee of the PWC review.  The results of future quality assurance reviews will be included in Internal Audit progress report to the Audit Committee.	Head of Internal Audit	From July 2016 onwards
	(b) Has the CAE included the results of the QAIP and progress against any improvement plans in the annual report?	No	<b>Completed</b> – This report sets out the outcome of current compliance and action required going forward.	n/a	<b>Completed</b>
1321	Has the CAE stated that the internal audit activity conforms with the PSIAS only if the	Partial	<b>Completed</b> – This report sets out an updated assessment of compliance with	n/a	<b>Completed</b>

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	results of the QAIP support this?		PSIAS.		
1322	(a) Has the CAE reported any areas of non-conformance with PSIAS to the board?	No	<b>Completed</b> – This report highlights those areas of non-conformance.	n/a	<b>Completed</b>
	(b) Has the CAE considered including any significant deviations from the PSIAS in the governance statement and has this been evidenced?	No	Non-compliance with standards, as highlighted by PWC, will be considered for inclusion in the Council's Annual Governance Statement.	Head of Internal Audit	31 May 2016
<b>2000</b>	<b>Managing the Internal Audit Activity</b>				
	(a) Do the results of the internal audit activity's work achieve the purposes and responsibility of the activity, as set out in the internal audit charter?	No	<b>Completed</b> –A risk-based approach is now adopted for all relevant audit work.	n/a	<b>Completed</b>
	(b) Does the internal audit activity conform with the <i>Definition of Internal Auditing</i> and the <i>Standards</i> ?	No	<b>Completed</b> – As above at 2000(a).	n/a	<b>Completed</b>
	(c) Does the internal audit activity add value to the organisation and its stakeholders by: - <ul style="list-style-type: none"> <li>• Providing objective and relevant assurance?</li> <li>• Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes?</li> </ul>	No	Explicit ways of approaching added value and recording and reference outcomes will be considered and appropriate processes included in the audit approach.	Head of Internal Audit	31 July 2016
2010	(a) Does the risk-based plan take into account the organisation's assurance	Partial	Known sources of assurance have been taken into account in determining the	Head of Internal Audit	30 September

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	framework?		2016/17 Internal Audit Plan.  A fuller assurance mapping exercise to determine where reliance can be placed on other internal and external sources of assurance will be completed during 2016/17.		2016
	(b) Does the risk-based plan incorporate or is it linked to a strategic or high-level statement of: <ul style="list-style-type: none"> <li>How the internal audit service will be developed in accordance with the internal audit charter?</li> <li>How the internal audit service links to organisational objectives and priorities?</li> </ul>	No	The audit plan has been drafted with reference to risks in key service areas. Formal links to the corporate and service plans will be referenced upon the formal approval and publication of the plans.	Head of Internal Audit	30 September 2016
	(c) In developing the risk-based plan, has the CAE taken into account the organisation's risk management framework and relative risk maturity of the organisation?	No	The Council's Risk Management Framework has only recently been refreshed. As this becomes fully developed we will ensure this is reflected in our risk-based planning.	Head of Internal Audit	31 July 2016
	(d) Does the risk-based plan set out the respective priorities of audit work to be carried out?	No	<b>Completed</b> – All audits within the Audit Plan are high priority. Limitations in audit resources preclude lower risk activities from areas in the plan.	n/a	<b>Completed</b>
	(e) Does the CAE review the plan on a regular basis and has he or she adjusted the plan when necessary in response to changes in the organisation's business, risks,	No	<b>Completed</b> – The Audit Plan is reviewed and adjusted periodically (see Feb 2016 progress report to Audit Committee).	n/a	<b>Completed</b>

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	operations, programmes, systems and controls?				
	(f) In developing the risk-based plan, has the CAE also considered the requirement to use specialists, e.g. IT or contract and procurement auditors?	No	<b>Completed</b> – We have procured external specialist resource to support delivery of the Audit Plan during 2015/16. This will continue into 2016/17.	n/a	<b>Completed</b>
	(g) Is the input of senior management and the Audit Committee considered in the risk assessment process?	No	<b>Completed</b> – Senior management have been consulted in the preparation of the Audit Plan 2016/17 to ensure their views on risks have been taken into account in setting the plan.	n/a	<b>Completed</b>
	(h) Does the CAE identify and consider the expectations of senior management, the Audit Committee and other stakeholders for internal audit opinion and any other conclusions?	No	The audit approach will be broadened to encompass the requirements.	Head of Internal Audit	30 September 2016
	(i) Does the CAE take into consideration any proposed consulting engagement's potential to improve the management of risks, to add value and to improve the organisation's operations before accepting them?	No	<b>Completed</b> – Consulting engagements (e.g. review of Children's Services IT System 'Liquid Logic' has added value in this regard.	n/a	<b>Completed</b>
	(j) Are consulting engagements that have been accepted included in the risk-based plan?	No	<b>Completed</b> – As above at 2010(i).	n/a	<b>Completed</b>
2030	(a) Does the risk-based plan explain how internal audit's resource requirements have	No	<b>Completed</b> – the Audit resource has been determined based on a new mixed	n/a	<b>Completed</b>



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	been assessed?		model approach designed to ensure in-house staff are supplemented as necessary by specialists. Together these will provide sufficient resource and expertise to complete a full audit programme over the course of the year to enable an opinion to be given at the end of the year on the Council's control environment.		
	(b) Has the CAE planned the deployment of resources, especially the timing of engagements, in conjunction with management to minimise abortive work and time?	Partial	After approval, all work in the audit plan will be provisionally allocated to available resources and take into account optimum timing to avoid abortive work and maximise value added. These decisions will be made in conjunction with service management.	Head of Internal Audit	30 June 2016
2040	(a) Has the CAE developed and put into place policies and procedures to guide the internal audit activity?	Partial	There is an internal audit manual. This will be fully reviewed and refreshed during 2016/17.	Head of Internal Audit	31 December 2016
	(b) Has the CAE established policies and procedures to guide staff in performing their duties in a manner than conforms to the PSIAS? Examples include maintaining an audit manual and/or using electronic management systems.	Partial	Team based development needs will be identified and planned for implementation during 2016/17	Head of Internal Audit	31 July 2016
	(c) Are the policies and procedures regularly reviewed and updated to reflect changes in	No	Policies and procedures will be fully reviewed and refreshed during 2016/17.	Head of Internal Audit	31 December

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	working practices and standards?		A programme of regular review will be established from 2017/18.		2016
2050	<p>(a) Does the risk-based plan include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources?</p> <p>(b) Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance</p> <p>(C) Does the CAE share information and coordinate activities with other internal and external providers of assurance and consulting services?</p>	No	<p>Known sources of assurance have been taken into account in determining the 2016/17 Internal Audit Plan.</p> <p>A fuller assurance mapping exercise to determine where reliance can be placed on other internal and external sources of assurance will be completed during 2016/17.</p>	Head of Internal Audit	30 September 2016
<b>2100</b>	<b>Nature of Work</b>				
	<p>(a) Does the internal audit activity evaluate and contribute to the improvement of the organisation's governance, risk management and internal control processes?</p> <p>(b) Does the internal audit activity evaluate and contribute to the improvement of the above using a systematic and disciplined approach and is this evidenced?</p>	No	<p>These requirements will be integrated into audit planning and work, primarily the issue of appropriate job briefs requiring explicit consideration of governance and risk.</p> <p>Application will be checked through the Quality Assurance processes.</p>	Head of Internal Audit	<p>31 May 2016</p> <p>30 September 2016</p>

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2110	<p>(a) Does the internal audit activity: -</p> <ul style="list-style-type: none"> <li>• Ensure effective organisational performance management and accountability?</li> <li>• Communicate risk and control information to appropriate areas of the organisation?</li> </ul> <p>(b) Does the internal audit activity assess and make appropriate recommendations for improving the governance process as part of accomplishing the above objectives?</p>	No	<p>We have completed work in Children's Services, but need to apply this approach across the Council.</p> <p>Where our opinion indicates the 'control environment' is inadequate, we communicate this to the s151 officer, the Chief Executive and quarterly to the Audit Committee.</p>	Head of Internal Audit	30 September 2016
	<p>(c) Has the internal audit activity evaluated the: -</p> <ul style="list-style-type: none"> <li>• Design</li> <li>• implementation, and</li> <li>• effectiveness of the organisation's ethics-related objectives, programmes and activities?</li> </ul>	No	An assessment will be completed during 2016/17.	Head of Internal Audit	31 December 2016
	<p>(d) Has the internal audit activity assessed whether the organisation's information technology governance supports the organisation's strategies and objectives?</p>	No	We have completed a piece of work around the Information Governance Toolkit, but will expand on this through our IT Audit arrangement with Leicester City Council.	Head of Internal Audit	31 December 2016
	<p>(e) Has the CAE considered the proportionality of the amount of work required to assess the ethics and information</p>	No	<b>Completed</b> – The 2016/17 IT risk assessment has led to the inclusion in the Internal Audit Plan or audit work on	n/a	<b>Completed</b>

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	technology governance of the organisation when developing the risk-based plan?		IT Governance & Ethics.		
2120	<p>(a) Has the internal audit activity evaluated the effectiveness of the organisation's risk management processes by determining that:</p> <ul style="list-style-type: none"> <li>-</li> <li>• Organisational objectives support and align with the organisation's mission?</li> <li>• Significant risks are identified and assessed?</li> <li>• Appropriate risk responses are selected that align risks with the organisation's risk appetite?</li> <li>• Relevant risk information is captured and communicated in a timely manner across the organisation, thus enabling the staff, management and the board to carry out their responsibilities?</li> </ul>	No	Each audit will now include an assessment of risk management arrangements of the area under review. We will also carry out a review the Council's recently refreshed Risk Management Framework.	Head of Internal Audit	31 July 2016
	<p>(b) Has the internal audit activity evaluated the risks relating to the organisation's governance, operations and information systems regarding the:</p> <ul style="list-style-type: none"> <li>• Achievement of the organisation's strategic objectives?</li> <li>• Effectiveness and efficiency of operations and programmes?</li> <li>• Safeguarding of assets?</li> <li>• Compliance with laws, regulations, policies, procedures and contracts?</li> </ul>	No	A programme of review of the Council's governance arrangements, covering the areas listed, will be drafted during 2016/17.	Head of Internal Audit	30 September 2016

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	(c) Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?	Partial	<b>Completed</b> – We have developed and maintain a Fraud Risk Register.	n/a	<b>Completed</b>
	(d) Do internal auditors successfully avoid managing risks themselves, which would in effect lead to taking on management responsibility, when assisting management in establishing or improving risk management processes?	No	We will maintain our independent assurance role and avoid taking on any management involvement/responsibility of those areas under audit review.	Head of Internal Audit	From April 2016
2130	(a) Has the internal audit activity evaluated the adequacy and effectiveness of controls in the organisation's governance, operations and information systems regarding the: - <ul style="list-style-type: none"> <li>• Achievement of the organisation's strategic objectives?</li> <li>• Effectiveness and efficiency of operations and programmes?</li> <li>• Safeguarding of assets?</li> <li>• Compliance with laws, regulations, policies, procedures and contracts?</li> </ul>	No	A programme of review of the Council's governance arrangements, covering the areas listed, will be drafted during 2016/17.	Head of Internal Audit	30 September 2016
<b>2200</b>	<b><i>Engagement Planning</i></b>				
	(a) Do internal auditors consider the following in planning an engagement, and is this documented: <ul style="list-style-type: none"> <li>• The means by which the activity controls its performance?</li> <li>• The adequacy and effectiveness of the</li> </ul>	Partial	Any engagements carried out will identify and document the organisation's arrangements.	Head of Internal Audit	30 June 2016

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	activity's governance, risk management and control processes compared to a relevant framework or model?				
	<p>(b) Where an engagement plan has been drawn up for an audit to a party outside of the organisation, have the internal auditors established a written understanding with that party about the following: -</p> <ul style="list-style-type: none"> <li>The respective responsibilities and other expectations of the internal auditors and the outside party (including restrictions on distribution of the results of the engagement and access to engagement records)?</li> </ul>	No	<p>See below</p> <p>Our arrangements/contracts with academies will be refreshed to formally include these requirements.</p>	Head of Internal Audit	30 June 2016
2210	<p>(a) Have internal auditors carried out a preliminary risk assessment of the activity under review?</p> <p>(b) Do the engagement objectives reflect the results of the preliminary risk assessment that has been carried out?</p>	Partial	<b>Completed</b> – These requirements are captured by the revised Audit Brief template recently introduced.	n/a	<b>Completed</b>
	<p>(c) Have internal auditors considered the probability of the following, when developing the engagement objectives: -</p> <ul style="list-style-type: none"> <li>Significant errors?</li> <li>Fraud?</li> <li>Non-compliance?</li> <li>Any other risks?</li> </ul>	No	<b>Completed</b> – the Audit planning file takes into account risk assessments which will include the probability of fraud, error and compliance.	n/a	<b>Completed</b>

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	(d) Have internal auditors ascertained whether management and/or the board have established adequate criteria to evaluate and determine whether objectives and goals have been accomplished?	No	The Council is developing its service planning and performance frameworks.  Internal Audit will assess the extent to which management has in place appropriate arrangements during 2016/17.	Head of Internal Audit	31 December 2016
	(e) If the value for money criteria have been referred to, has the use of all the organisation's main types of resources been considered; including money, people and assets?	Partial	Any assessment of VFM will include an assessment of all elements to confirm the Council considers these.	Head of Internal Audit	From April 2016
2220	(a) Does the engagement scope include consideration of the following relevant areas of the organisation: - <ul style="list-style-type: none"> <li>• Records?</li> <li>• Premises?</li> </ul>	Partial	<b>Completed</b> – the Audit planning file takes into account risk assessments which will risks relating to records and property.	n/a	<b>Completed</b>
	(b) Does the engagement scope include consideration of the following relevant areas under the control of outside parties, where appropriate: - <ul style="list-style-type: none"> <li>• Records?</li> <li>• Premises?</li> </ul>	Partial	<b>Completed</b> – the Audit planning file takes into account risk assessments which will risks relating to records and property, including any under the control of outside parties.	n/a	<b>Completed</b>
2240	(a) Have internal auditors developed and documented work programmes that achieve the engagement objectives?	Partial	The audit plan sets out the programme of work to achieve the audit objectives.  The scope of individual assignments will	Head of	From April

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			aim to achieve the engagement objectives.	Internal Audit	2016
	(b) Do the engagement work programmes include the following procedures for: - <ul style="list-style-type: none"> <li>Identifying information?</li> <li>Analysing information?</li> <li>Evaluating information?</li> <li>Documenting information?</li> </ul>	Partial	The scope of individual assignments will incorporate these principles.	Head of Internal Audit	From April 2016
	(c) Were work programmes approved prior to implementation for each engagement?	Partial	The scope of individual assignments will be determined and approved before each engagement.	Head of Internal Audit	From April 2016
	(d) Were any adjustments required to work programmes approved promptly?	Partial	Changes to scope will be reviewed and agreed immediately.	Head of Internal Audit	From April 2016
<b>2300</b>	<b>Performing the Engagement</b>				
2320	(a) Have internal auditors remained alert to the possibility of the following: - <ul style="list-style-type: none"> <li>intentional wrongdoing</li> <li>errors and omissions</li> <li>poor value for money</li> <li>failure to comply with management policy, and</li> <li>conflicts of interest</li> </ul> when performing their individual audits, and has this been documented?	No	Job briefs will include the requirement to be alert to these possibilities and to reach an explicit conclusion on them for each piece of work.	Head of Internal Audit	From April 2016
2330	(a) Are working papers sufficiently complete	Partial	Review and quality control procedures	Head of	From April



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	and detailed to enable another experienced internal auditor with no previous connection with the audit to ascertain what work was performed, to re-perform it if necessary and to support the conclusions reached?		will ensure working papers meet required quality standards.	Internal Audit	2016
	(b) Has the CAE developed and implemented retention requirements for all types of engagement records?	No	We will introduce a formal retention policy/procedure for Internal Audit files.	Head of Internal Audit	31 July 2016
	(c) Are the retention requirements for engagement records consistent with the organisation's own guidelines as well as any relevant regulatory or other requirements?	No	As above at 2330(b).	Head of Internal Audit	31 July 2016
<b>2400</b>	<b>Communicating Results</b>				
	(a) If there are any areas of disagreement between the internal auditor and management, which cannot be resolved by discussion, are these recorded in the action plan and the residual risk highlighted?	Partial	We will ensure any areas of disagreement are recorded in the Action Plan and any residual risk(s) referred to in the Executive Summary.	Head of Internal Audit	From April 2016
2420	(a) Are communications: - <ul style="list-style-type: none"> <li>• Accurate?</li> <li>• Objective?</li> <li>• Clear?</li> <li>• Concise?</li> <li>• Constructive?</li> <li>• Complete?</li> <li>• Timely?</li> </ul>	Partial	<b>Completed</b> – All audit reports now show a clear link between objectives & conclusions.	n/a	<b>Completed</b>

## Internal Audit: Assessment of compliance with UK Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN): Action Plan

PSIAS Ref.	Conformance Requirement	Assessment of compliance based on PWC report	Comment on Current Position and Action Taken or Required	Responsible Officer for Action	Date for completion
2430	(a) Do internal auditors report that engagements are ' <i>conducted in conformance with the PSIAS</i> ' only if the results of the QAIP support such a statement?	No	The statement will be added to internal audit reports when the Quality Assurance programme confirms compliance with the standards.	Head of Internal Audit	31 December 2016
2431	(a) Where any non-conformance with the PSIAS has impacted on a specific engagement, do the communication of the results disclose the following: <ul style="list-style-type: none"> <li>The principle or rule of conduct of the <i>Code of Ethics</i> or <i>Standard(s)</i> with which full conformance was not achieved?</li> <li>The reason(s) for non-conformance?</li> <li>The impact of non-conformance on the engagement and the engagement results?</li> </ul>	No	Any non-conformance will be reported in line with the standard.	Head of Internal Audit	From April 2016
2450	(a) Does the annual internal audit opinion take into account the expectations of senior management, the board and other stakeholders?	Partial	<b>Completed</b> - The draft annual audit opinion has been presented to the Chief Executive, Director of Finance and Customer Services and Audit Committee, and agreed.	n/a	<b>Completed</b>
<b>2500</b>	<b><i>Monitoring Progress</i></b>				
	(a) A process should be in place to monitor and follow-up agreed actions (recommendations) to ensure implementation. Progress monitoring should inform risk-based planning of future audit work.	Yes	n/a	n/a	n/a