

Public Sector Internal Audit Standards – Quality Assurance and Improvement Programme

Tendring District Council – Self Assessment – May 2017

PSIAS Ref (Checklist Ref)	Conformance with the Standard	Comment	Priority	Action Required / Responsible Officer / Date	Status
1220 Due Professional Care (89)	Do internal auditors exercise due professional care during a consulting engagement by considering the cost of the consulting engagement in relation to potential benefits	There are very few consulting engagements of the type envisaged by the standards undertaken. The existing Audit Manual does not provide sufficient detail regarding this issue	Low	Audit Manual to be updated to provide greater clarity Steve Blake – July 2017	Partially compliant
1310 Requirements of the Quality Assurance and Improvement Programme (98)	Does the QAIP include both internal and external assessments?	Currently only internal self assessments have been undertaken. External assessment procured for later this year	Medium	No further action required	Partially compliant
1311 Internal Assessments (103)	Are the performance targets developed in consultation with appropriate parties and included in any service level agreement?	There are no service level agreements in place and no plans to introduce any. Performance targets to be revisited. Senior management to be consulted and revised targets reported to Audit Committee.	Medium	Review performance targets Craig Clawson – 2017/18	Partially compliant based upon existing targets in use.

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2050 Coordination (164)	Has the Audit and Governance Manager carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance	No formal assurance mapping exercise has been undertaken. Details are periodically sought from Departments in order to identify external sources of assurance. Approach to the use of data from other assurance providers documented.	Low	Assurance mapping exercise to be undertaken Craig Clawson - 2017/18	Partially compliant
2210 Engagement Objectives (230)	If management criteria to evaluate whether the Council's objectives and goals have been accomplished have been deemed adequate, have the internal auditors used the criteria in their evaluation of governance, risk management and controls	The existing Audit Manual needs revision to provide greater clarity regarding this	Low	Audit Manual to be updated to provide greater clarity Steve Blake – July 2017	Partially compliant

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2330 Documenting Information (275)	Are working papers sufficiently complete 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	Recent file reviews of audits have identified a number of instances where working papers have not been sufficiently clear	High	Auditors continue to be reminded through File Review process Steve Blake / Craig Clawson – ongoing Additional guidance regarding each test within the audit universe is being added to Internal audit system as library content is developed Steve Blake – ongoing	Partially compliant
2430 Use of “Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing” (306)	Do internal auditors report that engagements are conducted in conformance with the PSIAS” only if the results of the QAIP support such a statement	Currently do not report that engagements are conducted in conformance	Low	To review following completion of external review Craig Clawson – 2017/18	Non compliant

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Revised Public Sector Internal Audit Standards from 1 st April 2017	Various revisions requiring action	Updates to Audit Manual and processes to be developed to ensure compliance with the revisions made	Medium	Audit Manual to be updated Steve Blake – July 2017 Development of processes Steve Blake – September 2017	Partially compliant