

**APPENDIX C**  
**WEST DUNBARTONSHIRE COUNCIL**  
**PSIAS**  
**IMPROVEMENT ACTIONS**

<u>Ref</u>	<u>Action</u>	<u>Due Date</u>	<u>Responsible Officer</u>
<b>1.</b>	<b><u>Competency</u></b>		
1	Hold session with Internal Audit Staff on PSIAS  (to include information on <i>Seven Principles of Public Life</i> )	31 December 2013	Audit and Risk Manager and Section Head (Internal Audit)
<b>2.</b>	<b><u>Audit Charter</u></b>		
2.1	Place revised Audit Charter on Intranet, including specific reference to definition of Internal Audit	30 September 2013	Section Head (Internal Audit)
2.2	Add specific reference in Audit Charter to meaning of the “board” and “senior management” in a WDC context	30 September 2013	Audit and Risk Manager
<b>3.</b>	<b><u>Organisational Independence</u></b>		
3.1.	Ensure independence of Internal Audit is mentioned in the Audit Plan	31 March 2014 and ongoing annually	Section Head (Internal Audit)

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<b>4.</b>	<b><u>Proficiency</u></b>		
4.1.	Develop computer audit capability, tying in with work of ICT Security Officer	31 March 2014	Audit and Risk Manager
4.2.	Introduce continuous auditing	30 June 2014	Section Head (Internal Audit)
<b>5.</b>	<b><u>Due Professional Care</u></b>		
5.1.	Develop and maintain a log of consultancy work	31 August 2013 (complete)	Section Head (Internal Audit)
5.2	Use PDP process to confirm skills and competencies are maintained and / or enhanced	31 March 2014 and ongoing	Section Head (Internal Audit)

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<b>6.</b>	<b><u>Quality Assurance and Improvement Programme (QAIP)</u></b>		
6.1	For the internal assessment process implement: <ul style="list-style-type: none"> <li>• Ongoing monitoring for the Internal Audit activity; and</li> <li>• Periodic self-assessments or assessments by other persons within the organisation with sufficient knowledge of internal audit practices.</li> </ul>	31 March 2014	Audit and Risk Manager
6.2	Develop Quality Assurance and Improvement Programme (QAIP) process in conjunction with Scottish Local Authorities Chief Internal Auditors Group (SLACIAG)	31 March 2014	Audit and Risk Manager
6.3	Develop suite of Performance Indicators in conjunction with SLACIAG so as to facilitate benchmarking activity with other Scottish Councils	31 March 2014	Section Head (Internal Audit)
6.4	Review results of questionnaires / annual survey and react as appropriate	30 June 2014 and ongoing	Section Head (Internal Audit)

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6.5	Consider QAIP external assessment options and decide on the most beneficial solution	31 March 2015	Audit and Risk Manager
6.6	Evaluate options for external assessment process	31 March 2015	Audit and Risk Manager
6.7	Identify a sponsor for the external assessment process	31 March 2015	Audit and Risk Manager
6.8	Determine scope of external assessment process	31 March 2015	Audit and Risk Manager
6.9	Ensure assessor is competent to carry out process	31 March 2015	Audit and Risk Manager
6.10	Report to CMT and Audit & Performance Review Committee on proposed external assessment process	30 June 2015	Audit and Risk Manager
6.11	Plan and prepare for external assessment process	31 March 2016	Audit and Risk Manager and Section Head (Internal Audit)
6.12	Oversee external assessment process	31 March 2017	Audit and Risk Manager and Section Head (Internal Audit)

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6.13	Report on outcomes of external QAIP to CMT and Audit & Performance Review Committee	30 September 2017	Audit and Risk Manager
<b>7.</b>	<b><u>Performance Standards</u></b>		
7.1	Ensure shared drive area contains latest version of all appropriate documentation, e.g.: <ul style="list-style-type: none"> <li>• WDC Code of Conduct</li> <li>• Individual's Professional Code of Conduct (e.g. CIPFA, ICAS or ACCA)</li> <li>• Audit Charter</li> <li>• Audit Manual; and</li> <li>• Awareness of the PSIAS (also to include a staff session)</li> <li>•</li> </ul>	31 December 2013	Section Head (Internal Audit)
7.2	Ensure Audit Plan contains reference to: <ul style="list-style-type: none"> <li>• How the internal audit service will be delivered?</li> <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>	31 March 2014	Section Head (Internal Audit)

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7.3	Hold meetings with individual Executive Directors and / or their management teams in formulating elements of the Annual Audit Plan (in addition to the core work identified from the risk based methodology)	30 November 2013 and ongoing annually	Audit and Risk Manager
7.4	Include review of risk management within 2014/15 Annual Audit Plan (should in any event emerge from use of risk based methodology)	31 March 2014	Section Head (Internal Audit)
<b>8.</b>	<b><u>Engagement Planning</u></b>		
8.1	<p>At audit launch meeting, record:</p> <ul style="list-style-type: none"> <li>• the objectives of the activity being reviewed</li> <li>• the means by which the activity controls its performance</li> <li>• the significant risks to the activity being audited</li> <li>• the activity's resources</li> <li>• the activity's operations</li> </ul> <p>Consider any additional audit work required as a result of obtaining this information.</p>	31 December 2013	Section Head (Internal Audit)

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8.2.	For VJB audit work (or other non-WDC audit work), discuss at launch meeting and record on file: <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Scope</li> <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>	31 March 2014	Section Head (Internal Audit)
8.3.	For audit assignments, liaise with colleagues in Risk Management Section in order to identify the extent of risk registers and other documentation in existence for the function being audited. Build this information into the audit work through inclusion in the audit remit.	31 December 2013	Section Head (Internal Audit)

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8.4	Add a further standard step to TeamMate programme covering the following points: <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>	31 December 2013	Section Head (Internal Audit)
8.5	Review existing document retention periods for the Internal Audit Section. Arrange for confidential destruction of any manual records held beyond their required retention period and deletion of electronic records as appropriate.	31 March 2014	Section Head (Internal Audit)
<b>9.</b>	<b><u>Disseminating Results</u></b>		
9.1	Review the current circulation of audit reports within the organisation, bearing in mind confidentiality and legislative requirements. Update Audit Manual and Teammate documentation as appropriate.	31 December 2013	Section Head (Internal Audit)



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<b>10.</b>	<b><u>Overall Opinion</u></b>		
10.1	Review wording of annual Assurance Statement and consider changes in relation to: <ul style="list-style-type: none"> <li>• The scope of the opinion, including the time period to which the opinion relates</li> <li>• Any scope limitations</li> <li>• The risk or control framework or other criteria used as a basis for the overall opinion</li> </ul>	30 April 2014 and ongoing	Audit and Risk Manager
10.2	In relation to the annual Assurance Statement review nature and extent of Internal Audit linkage with the Local Area Network, with particular regard to the consideration of all related projects including the reliance on other assurance providers.	31 December 2013 and ongoing	Audit and Risk Manager