

# Internal Audit Annual Report



2016/17

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# 1 Introduction

## 1.1 The Definition and Role of Internal Audit

The definition of Internal Auditing in the Public Sector Internal Audit Standards (PSIAS) is as follows:

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The role and responsibilities of the Flintshire County Council's Internal Audit Service are outlined in the Internal Audit Charter, which has been approved by the Audit Committee and is part of the Constitution. It also specifies the department's independence, authority, scope of work and reporting arrangements. All audit work is carried out in accordance with the contents of the Charter.

The role of Internal Audit is to provide an independent and objective opinion to the organisation on the overall adequacy and effectiveness of the framework of internal control, risk management and governance. Internal audit is therefore a key part of Flintshire County Council assurance cycle, and if used effectively, can inform and update the organisation's risk profile. Internal Audit is just one of the sources of assurance available to the Council and Audit Committee, that assists the Council prepare the Annual Governance Statement.

## 1.2 Professional Standards

The professional responsibilities for Internal Auditors are set out in the International Standards for the Professional Practice of Internal Auditing, published by the Chartered Institute of Internal Auditors (CIIA) in the UK and Ireland. Public Sector Internal Audit Standards (PSIAS) is based on these Standards.

The Standards require the Audit Manager to develop a Quality Assurance and Improvement Programme (QAIP), designed to enable an evaluation of Internal Audit's conformance with the Standards. The QAIP must include both internal and external assessments. External assessments must be completed at least every five years. Internal assessments must include:

- Ongoing monitoring of the performance of the Internal Audit activity; and
- Periodic self-assessments

Ongoing monitoring of performance is in place. The quality of audit work is ensured by the use of an audit manual, ongoing supervision and management of staff and the review of all audit work. Performance targets are set and actual performance reported to quarterly Audit Committee meetings.

A self-assessment against the Standards has been completed and the results reported to the Audit Committee in March 2016. The Internal Audit Service was self-assessed as being generally conforming. The assessment included a review of the QAIP showing actions taken from the previous year and to maintain continuous improvement against the QAIP components.

An external assessment of Flintshire's Internal Audit Service against the Standards has been undertaken in March 2017 by the Chief Internal Auditor, Ceredigion County Council. The final external assessment report will be presented to audit committee in June 2017.

The external assessment advised that the Internal Audit Service is currently conforming to 329 standards, with four partial conformance and one non-conformance and five suggestions for further improvement. The area of non-conformance had already been identified during the

internal self-assessment, as the need to undertake assurance mapping within the Council, and reported to senior management and Audit Committee in March 2017. As a consequence the impact of the non-conformance is not considered to be significant and the Internal Audit Service of Flintshire County Council complies with the Standards in all significant areas and operates independently and objectively.

The QAIP has subsequently been updated to reflect the findings of the external assessment. This will be presented to audit committee as part of the external assessment report in June 2017 and within Appendix C of this report.

Overall internal and external assessment concluded:

**Following both the internal self-assessment and the external assessment, the Internal Audit Service Generally Conforms to the Standards.**

**That means that the relevant structures, policies and procedures of the department, as well as the processes by which they are applied, comply with the requirements of the standards and of the Code of Ethics in all material respects.**

**General Conformance does not require complete/perfect conformance, the ideal situation, etc.**

## 2 Internal Audit Assurance for 2016/2017

### 2.1 Context

The Internal Audit Service to Flintshire County Council is required to provide the Council (through the Audit Committee) with an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. In giving that opinion it should be noted that assurance can never be absolute. The most that the Internal Audit Service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

There have been no limitations made on the scope of Internal Audit coverage during the year.

### 2.2 Resources

At the start of the year in April 2016, whilst the department was fully staffed, one of the Principal Auditors commenced flexible retirement reducing their hours from full time to three days per week. In October 2016 the then Internal Audit Manager and a part time Senior Auditor left the department. The role of the Internal Audit Manager was appointed on an interim basis to the full time Principal Auditor. This post was not backfilled, however the part time Principal Auditor did work additional hours to provide support for a period of time. The Senior Auditor position was advertised and the post occupied in January 2017. Overall therefore there was a slight shortfall in resources during the year against the original plan, and this was reported to Audit Committee in September 2016, however sufficient work was undertaken in order for me to draw a reasonable conclusion on the adequacy and effectiveness of Flintshire County Council's arrangements.

## 2.3 Internal Audit Opinion

**For the year ending 31 March 2017, based on the work we have undertaken, my opinion is that Flintshire County Council has an adequate and effective framework of governance, risk management and control.**

Four audits were given a 'red' assurance level during the year (2015/16 six audits), where an urgent system revision was required. These audits were spread across a range of portfolios indicating that weaknesses are not concentrated in any one area. Whilst these audits indicated areas where controls needed to be improved, they are not significant in the context of the Authority's whole control environment.

## 2.4 Scope of the Internal Audit Opinion

In arriving at that opinion, I have taken into account:

- The results of all internal audits undertaken during the year ended 31 March 2017 (see Appendix B for a summary of audits);
- The results of follow-up action taken in respect of audits from previous years;
- The appropriateness of the proposed action by management to address control weaknesses and consequent risks;
- Matters arising from previous reports or other assurance providers to the Audit Committee and/or Council;
- No limitations have been placed on the scope of Internal Audit;
- No resource constraints have been imposed upon us which may have impinged on our ability to meet the full internal audit needs of the organisation; and
- Where weaknesses have been identified I am happy that appropriate action plans are in place to address those weaknesses.

## 2.5 The Basis of the Opinion

In reaching this opinion the following factors were taken into particular consideration:-

### **Governance**

A Corporate Governance Working Group operated during the year, charged with updating and co-ordinating the annual governance self-assessment and preparation of the annual governance statement in line with the seven new principals from the CIPFA/SOLACE guidance on 'delivering good governance' in Local Authorities in Wales released in 2016.

The group was chaired by the Corporate Business & Communications Officers, and members included the Interim Internal Audit Manager, Democratic Service Manager, Strategic Performance Lead and a Principal Accountant. The group updated the Council's Code of Corporate Governance, then prepared and drafted the Annual Governance Statement. To do so the group issued corporate governance self-assessment assurance questionnaires to Chief Officers and Chairs of Overview and Scrutiny Committees, reviewed and challenged the responses and reported the results. This process provided an opportunity for senior officers to consider the effectiveness of governance arrangements. The group also considered the overall assurance framework. The Statement explains how Flintshire County Council complies with its own Code of Corporate Governance, in line with the new seven principals and also meets the requirements of the Accounts and Audit (Wales) Regulations 2014.



During 2014/15 Wales Audit Office completed a Corporate Assessment of Flintshire as part of its four year cycle of corporate assessments of improvement authorities in Wales. The assessment covered the following

- Performance and Outcomes
- Vision and Strategic Direction
- Governance and Accountability
- Use of Resources
- Collaboration and Partnerships
- Managing Improvement

The Auditor General concluded that:

‘The Council’s track record suggests that it is likely to respond positively to the internal and external challenges it faces and make arrangements to secure continuous improvement for 2015-16.’

In their Annual Improvement Report 2015-16 Wales Audit office state that:

‘The Council has made good progress in addressing the governance-related proposals for improvement arising from our 2015 corporate assessment report.’

The Annual Improvement Report for 2016/17 is due to be presented to audit committee in July 2017. Verbal feedback from WAO has confirmed that there are no significant issues arising which would raise concern.

### **Risk Management**

A revised Risk Management Policy and Strategy were issued during 2015/16, with an enhanced risk matrix and format of reporting. Quarterly progress reports against the Improvement Plan have been presented to Overview and Scrutiny Committees. Internal Audit reviewed risk management towards the end of the year of 2015/16, focusing on the progress in implementing the new corporate operating model and electronic performance management system, CAMMS. The report gave an Amber/Green assurance level – key controls in place but some fine tuning required. All strategic risks have been input into CAMMS and it is anticipated that it will be used for operational and project risks. These are reported to Programme Boards. The WAO Annual Improvement Report stated that ‘The Council has strengthened its approach to risk management, to promote greater consistency, and has plans to introduce further improvements during 2016/17 and 2017/18.

The opinion is also informed by the total of risk based audit assignments completed during the year.

The Internal Audit review of Risk Management for 2016/17 is currently in progress with the primary focus reviewing operational and project risks.

### **Internal Control**

Audits were carried out in all areas of the Council during the year. The overall level of control found in audit assignments this year was good. 62% of audits resulted in a ‘green’ or ‘amber +’ assurance level. No area stood out as being worse than the others. In all cases the findings were reported to the Audit Committee. During 2016/17, 277 actions were raised to improve the internal control, risk management and governance arrangements across the authority. Implementation of actions continue to show a high degree of compliance within the agreed timescale. Summary results are given in Appendix B, together with definitions of the assurance levels.

## 2.6 Level of audit coverage during the year

The number of audit days spent in each area compared to the original and revised plan is given in the table below

Audit Coverage	Planned days	Revised Plan days	Actual Days
Community and Enterprise	95	80	81
Corporate	85	75	22
Education and Youth	125	120	107
Governance	95	40	76
Organisational Change 1	35	30	60
Organisational Change 2	45	45	48
People and Resources	120	95	115
Planning and Environment	60	60	83
Social Services	80	45	74
Streetscene and Transportation	85	70	75
Follow Ups	15	10	13
External	45	45	17
Advisory and Consultancy	65	65	79
Investigations	200	200	137
Provisions (Development)	40	0	0
<b>Total</b>	<b>1190</b>	<b>980</b>	<b>987</b>

The original annual plan showed 50 audits to be completed in 1190 days. This was changed in September 2016 to 46 audits in 980 days. However during the year there have been additional requests for audits. Overall 16 audits were removed from the plan in September due to vacancies and in total 12 audits were added to the plan at the request of management during the year.

There is always a time lag in terms of the dates of audits, with the audit plan for any year will not be completed at the end of March but in the first quarter. Additions and deferrals also make comparison of actual work completed against the plan more difficult. However, within 2016/17, 51 final reports were brought to the Audit Committee and at the time of this report a further 12 reports were near completion or draft awaiting finalisation. Two major areas within the plan were completed without reports being produced, Corporate Governance and North Wales Residual Waste Partnership. In overall terms, this shows that the plan was substantially achieved.

All the deferred audits were considered during the planning meetings for the 2017/18 to 2020/21 audit strategic plan and included as part of the risk assessment when forming the strategy.

## 2.7 Assurance Levels

The definitions for the assurance levels are given in Appendix A of this report. The tables in Appendix B show the assurance levels and number of agreed actions made in 2016/17.

## 2.8 Other Internal Audit Work

In addition to the reviews analysed in the Appendix, we have also carried out the following internal audit work during the year.

Area of Work	Comments
Schools Control Risk Self-Assessment (CRSA)	CRSA Self-Assessment carried out. Responses received from 60 Primary schools and 13 Secondary Schools
Schools Audits	9 school audits
Investigations	See 2.9 below
National Fraud Initiative	35 days on work relating to National Fraud Initiative
Advisory work	79 days on advisory work in the year
Grant audits	1 audit of grants (Education Improvement Grant)

## 2.9 Investigations

At the start of the year there were five live investigations. During the year five more were started and six were completed, leaving four ongoing investigations at the end of the year.

Of the five new investigations, two was Organisational Change, one related to Education and Youth, one to Social Services and one to Community and Enterprise. There is no pattern to the subjects of the investigations. The Education and Youth investigation started as a result of a whistleblow.

## 2.10 Advisory / Consultancy work

This includes work that, in some cases, does not result in an audit report and or assurance opinion however adds value to the Authority by contributing to working groups or providing advice. Examples include:

- Advice on Fleet Management Project
- Advice on the Flying Start initiative
- Membership of the Corporate Governance Working Group
- Membership of Contract Procedure Rules and Procurement Strategy Working Group
- Membership of Accounts Governance Group
- Guidance and advise over Provider Overpayments
- Advice on Alternative Delivery models and Community Asset Transfers

It should be noted that the number of days spent on advisory work (79 days for 2016/17) has increased progressively over the last three years (increase of 46 days from 2015/16) reflecting the change in emphasis of the role of Internal Audit; to become involved in emerging issues and working with the organisation to ensure a robust control environment.

## 2.11 Fraud Awareness

All fraud related policies; Whistleblowing, Anti-fraud and Corruption Strategy and Fraud Response Plan are published on the infonet. The policies are reviewed every other year and are scheduled for review in 2017/18.



## 2.12 Internal Audit Performance

The performance of the department against performance measures and targets is set out below.

Performance against target is reported to each quarterly Audit Committee, and is summarised in the table below. Most targets were met or within 20% of the target as reported in the quarterly performance reports.

Performance has been affected by the temporary loss of staffing resources and reallocation of duties. One of the Principal Auditors has taken flexible retirement, the other full time Principal Auditor is acting as Internal Audit Manager and this post has not been back filled. This has resulted in Senior Auditors carrying out peer reviews of audit projects reducing time spent on project work. Additionally one of the Senior Auditors left the section and there was a delay in recruiting a replacement (4 months).

There has been a decline in the time taken for departments to return draft reports. This however is more a reflection of the detailed work undertaken and greater stakeholder involvement and should not be seen negatively. The PI 'Days for departments to return draft reports' target has been revised for 2017/18 to ensure a more realistic target is set.

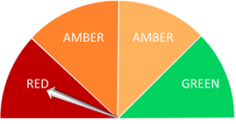
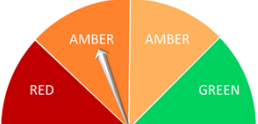
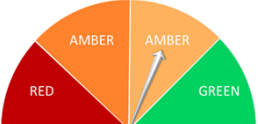
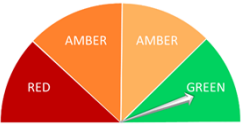
### Internal Audit Performance Indicators

Performance Measure	Q1	Q2	Q3	Q4	16/17 Total	16/17 Target
Audits completed within planned time	60%	81%	75%	71%	<b>72%</b>	80%
Average number of days from end of fieldwork to debrief meeting	21	15	13	19	<b>17</b>	20
Average number of days from debrief meeting to the issue of draft report	2	7	4	4	<b>4</b>	3
Days for departments to return draft reports	3	9	7	17	<b>9</b>	3
Average number of days from response to issue of final report	2	1	2	0	<b>1</b>	2
Total days from end of fieldwork to issue of final report	28	42	35	34	<b>34</b>	32
Productive audit days	74%	67%	68%	74%	<b>71%</b>	75%
Client questionnaires responses as satisfied	100%	100%	100%	100%	<b>100%</b>	95%
Return of client satisfaction questionnaires	63%	50%	50%	67%	<b>58%</b>	70%

## Levels of Assurance – Standard Audit Reports

## Appendix A

The audit opinion is the level of assurance that Internal Audit can give to managements and all other stakeholders on the adequacy and effectiveness of controls within the areas audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits will be reported to the Audit Committee.

Level of Assurance	Explanation
<p><b>Red – Limited</b></p> 	<p><b>Urgent system revision required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls are absent or rarely applied</li> <li>• Evidence of (or the potential for) significant financial / other losses</li> <li>• Key management information does not exist</li> <li>• System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources.</li> </ul> <p>Conclusion: a lack of adequate or effective controls.</p> <p><b>Follow Up Audit</b> - &lt;30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p><b>Amber Red – Some</b></p> 	<p><b>Significant improvement in control environment required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively</li> <li>• Evidence of (or the potential for) financial / other loss</li> <li>• Key management information exists but is unreliable</li> <li>• System / process objectives are not being met, or are being met at an unnecessary cost or use of resources.</li> </ul> <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p><b>Follow Up Audits</b> - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
<p><b>Amber Green – Reasonable</b></p> 	<p><b>Key Controls in place but some fine tuning required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact</li> <li>• Some refinement or addition of controls would enhance the control environment</li> <li>• Key objectives could be better achieved with some relatively minor adjustments</li> </ul> <p>Conclusion: key controls generally operating effectively.</p> <p><b>Follow Up Audit:</b> 51-75% of actions have been implemented. All high priority actions have been implemented.</p>
<p><b>Green – Substantial</b></p> 	<p><b>Strong controls in place (all or most of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls exist and are applied consistently and effectively</li> <li>• Objectives achieved in a pragmatic and cost effective manner</li> <li>• Compliance with relevant regulations and procedures</li> <li>• Assets safeguarded</li> <li>• Information reliable</li> </ul> <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p><b>Follow Up Audit:</b> 75%+ of actions have been implemented. All high priority actions have been implemented.</p>
<p><b>Categorisation of Actions</b></p>	<p>Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses</p>
<p><b>Value for Money</b></p>	<p>The definition of Internal Audit within the Audit Charter includes 'It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.' These value for money findings and recommendations are included within audit reports.</p>

Internal Audit Opinions and Recommendations 2016/17

Appendix B

Auditable Area	Number of Reports & Audit Opinions						Priority & Number of Agreed Actions			
	Red	Amber -	Amber +	Green	No Opinion Given	In Total	High	Medium	Low	In Total
Community & Enterprise	0	2	2	2	0	6	3	10	16	29
Corporate	0	0	1	0	1	2	0	3	7	10
Education & Youth	0	2	0	1	1	4	3	10	2	15
Governance	1	2	1	2	0	6	5	8	11	24
Organisational Change 1 & 2	0	0	3	1	3	7	1	10	14	25
People & Resources	0	5	4	2	1	11	4	29	32	65
Planning & Environment	2	0	0	0	0	2	6	10	7	23
Social Services	1	1	4	0	2	7	16	28	12	56
Streetscene & Transportation	0	0	1	0	3	4	1	15	5	21
External	0	0	2	0	0	2	0	3	6	9
<b>Total</b>	<b>4</b>	<b>12</b>	<b>18</b>	<b>8</b>	<b>9</b>	<b>51</b>	<b>39</b>	<b>126</b>	<b>112</b>	<b>277</b>

## PSIAS –Quality Assurance Improvement Programme (QAIP)

## Appendix C

Actions from assessment December 2016 and External Assessment Mar 2017 – questions not scored as conforming

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Responsible	Timescale	Comment
3.4	Does the QAIP include both internal and external assessments?	Partial Compliance	Continue internal assessments, external assessment to be completed by 2017/18.	LB	Ongoing	Ongoing.  Internal assessments completed annually, again in March 2016. Agreed with Chair of AC and COG for external assessment due to take place 27 <sup>th</sup> March 2017.
4.1	Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance?	Non Compliance	Assurance mapping to be completed in 2015.	LB	Mar 18	Not achieved. Due to a change in Management this will take place by March 2018.
4.2	Has the internal audit activity evaluated the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities?	Partial Compliance	Review as part of CGWG – review of Code of Corporate Governance.	LB	Ongoing	Ongoing.  Audit work is based on the Council's objectives and priorities and covers some of the areas in the Code of Corporate Governance such as organisational performance management and communication

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Responsible	Timescale	Comment
						of risk and control information.
1220.A2	Where appropriate audit engagements are supported by appropriate tools, including reporting within information systems, interrogation techniques and other CAATT's	Partial Compliance	Further develop the level of expertise and use of CAATT's within Internal Audit.	LB	Mar 18	Two additional members of staff identified for training in the use of CAATT's (IDEA).
1000	The internal audit charter does not define the term 'senior management', for the purposes of the internal audit activity.	Partial Compliance	The Service could insert a definition in the Independence & Authority (para 6, point 5) of the IA Charter, or revise the Charter by inserting a catch-all statement such as "For the purposes of Internal Audit activity the Audit Committee is equivalent to the 'Board' and the Chief Officers' Team constitutes 'Senior	LB	Mar 18	The Charter will be amended to define the term of the Senior Management.
1100	The regular rotation of work between officers has not been documented in the Service's Charter.	Suggestion	The Service could insert an additional statement under the 'Independence and Authority' section of the Charter confirming	LB	Ongoing	Whilst the Audit Charter will be updated to address this point, it should be acknowledged that ensuring independence and objectivity is a priority within the team however in some instances a

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Responsible	Timescale	Comment
			regular rotation of work is usually adhered to in order to further enhance independence and objectivity.			conscious decision has been made to use the same auditor for key system reviews to develop expertise and specialism within the team as this adds value to the audit and reduces resources.
1100	The Service does not currently stipulate that "advice / recommendations are provided without prejudice to the right of Internal Audit to review and make further recommendations at a later date" after providing a consultation service in an area that may be later audited.	Suggestion	The Service could consider using the suggested statement in reports to clarify to clients that request a consultation service that the assurance provided is not absolute and it does not exempt them from a future audit in the same area of work.	LB	Ongoing	This statement will be included in any future consultancy report.
1300	Quality Assurance and Improvement Programme  The annual internal self-assessment and resulting improvement plan are currently reported to the Audit Committee together, although the PSIAS state that the results of the QAIP and progress	Suggestion	Although it is acknowledged that it may cause duplication of work, the Section should consider including the self-assessment improvement plan in its Annual Report along with the other performance targets and	LB	Jul 18	Whilst I feel this is duplication since the improvement plan has already been reported to the AC, reference will be made in the Annual plan.



Ref	Conformance with the Standard	Compliance	Planned Actions	Person Responsible	Timescale	Comment
	against any improvement plans must be reported in the "annual report".		measures that are currently in place to monitor Internal Audit's activities to give a full picture of its QAIP.			
2100	It is acknowledged that audit reviews have been based on related work areas, but a specific audit of ethics has not been undertaken by the Service.	Partial Compliance	The Service needs to undertake a review to evaluate the design, implementation and effectiveness of the Council's ethics related objectives, programs & activities.	LB	Mar 18	This was identified within the Internal Assessment and included within the QAIP Improvement plan.
2100	ICT projects are included in the audit plan, which, together with other ICT assurances, support the organisation's strategies and objectives. However, this is not currently noted in the Annual Report.	Suggestion	To support the annual opinion further, the Section could consider noting the assurance gained from the ICT audit work undertaken during the year in the 'Governance' section of the Annual Report.	LB	Mar 18	Reference to external assurance will be made in the Annual Report
2300	The Service has its own documentation retention policy which is currently a stand-alone document.	Suggestion	The Section could consider inserting the audit retention policy in full in the Audit Manual which is the document	LB	Jul 18	The document retention policy will be referenced to and included as an appendix within the Audit Manual.

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Responsible	Timescale	Comment
			that ensures that all internal audit staff are adequately informed on the Service's methodology, policies and procedures			
2400	<p>Communicating Results</p> <p>The Service cited a benefit of allowing one of the 'timing' performance indicators to run over the set target.</p>	Suggestion	The Service should consider reviewing the performance indicator to ensure it is meaningful	LB	Jun 17	This has already been highlighted at the last Audit Committee as an action and included within the Audit Committee Action sheet to bring back to Committee in June 2017.