

## Appendix 1

### Review of effectiveness of internal audit 2011 – action plan

Ref	Requirement	Current Arrangements	Required Action	Responsible Officer	Target Date	Priority
5.3.1	Do arrangements exist with other internal auditors that include joint working, access to working papers, respective roles and responsibilities	The Audit Strategy and Audit Manual state that <i>'where audit needs to work with another organisation, the roles and responsibilities of each will be clearly defined, agreed and documented.'</i> This is currently the case regarding collaborative working with Southampton City Council and further evident in contractual and SLA agreements with FE Colleges, the Fire and Police. This is further underpinned by the 'Information Management and Access Policy'	Audit Services further undertake a low level of additional shared work with Havant Borough Council (Havant Public Service Village) and with Brighton City Council (South Downs National Park – IT audit).  Formal protocols need to be agreed for these activities	Neil Pitman, Chief Internal Auditor	30 Nov 2011	Low
11.3.1	Does the Head of Internal Audit have a performance management and quality assurance programme in place	The Internal Audit Service maintain accreditation to ISO 9001 Quality Management Standard.  As part of the Internal Audit Services restructure (May 2011) a significant revision of the Internal Audit Strategy and Audit Manual was undertaken  The Quality Audit Procedures (QAPs) that govern the Standard now need to realigned to the revised policy and manual to ensure a coordinated quality assurance programme.	A new lead has been assigned to facilitate the quality assurance programme (ISO 9001).  Documentation is to be revised to accord with the new Audit Strategy, Audit Manual and revised procedures.	Neil Pitman, Chief Internal Auditor	31 Dec 2011	Low