

Effectiveness of the System of Internal Audit – Action Plan

Standard	Description	Compliance	Observation	Action	Action Owner	Implementation Date
2.6.1	Do staff make formal declarations of interest?	Partial	Declarations are currently undertaken, however inconsistencies exist whereby the declaration form stipulates this should be completed every three years with the Audit Manual requesting annual renewal	Declarations of interest are and will remain a 'live' document to be updated as necessary. Wording on the declarations form will be amended to align with the Audit Manual for a formal review on an annual basis, including nil returns	Chief Internal Auditor	Dec 2012
7.1.1 (a)	Audit Strategy – is kept up to date with the organisation and its changing priorities?	Partial	The Audit Strategy is reviewed on an annual basis. Further review is required following recent corporate changes (roles / responsibilities)	The Audit Strategy will be reviewed and updated to reflect role and responsibility changes following conclusion of the Corporate Services Review	Chief Internal Auditor	Nov 2012