

Salford City Council Internal Audit Service – PSIAS Action Table

The following points for consideration to develop the Audit Function arise from the most recent external assessment. All the other actions arising from the external assessment were reported to this Committee in March 2019 as completed.

Rec No.	Points for consideration	Responsible	Action Agreed	March 2021 Update
4	Feedback from the Chief Executive and / or the Chair of the Audit and Accounts Committee should be sought and provided as part of the Head of Internal Audit's appraisal process.	Head of Internal Audit	Feedback from Audit and Accounts Committee Chair and S151 will be requested to inform the S151 at Warrington re CAE appraisal process. Original target: September 2018	Ongoing: Feedback will be requested to inform the S151 at Warrington re CAE appraisal process as required.
10	The assurance mapping exercise should be completed to support the audit planning process, and provide a clearer demonstration of how risks to the organisation are considered and assessed during the process of producing the annual Internal Audit plan.	Head of Internal Audit	Agreed. This will be assessed in the planning process for 2018/19. Original target: June 2018	Ongoing: The 'audit universe' update and light touch 'assurance mapping' exercise has completed for Place Service Group and used to inform the 21/22 planning process complimenting the strategic risk register. The exercise will be repeated for Service Reform and People during 2021/22.
11	The audit planning process should be supported by a fully documented audit universe to support a more methodical approach to the consideration and assessment of risk in the development of the annual Internal Audit plan.	Head of Internal Audit	Agreed. This will be developed fully to support the strategic plan 2019/20 to 2021/22. Original target: March 2019	Ongoing: As 10 above. Furthermore, the council's Strategic Risk Register and approach to Risk Management are currently being refreshed and strengthened, which will better inform future planning exercises.

Salford City Council Internal Audit Service – Additional Development Action Table

During the review the following additional points for consideration were discussed with the Head of Internal Audit. Whilst these specific points are out of scope of the Standards/LGAN requirements, they are nonetheless contributory to the overall effectiveness and efficiency of the Internal Audit service and are presented in this report for information and consideration only.

PSIAS Ref	Points for consideration	Responsible	Action	March 2021 Update
2030	<p>A number of the returned questionnaire from stakeholders raised concerns about whether the service has the necessary resources to fulfil its mandate.</p> <p>Whilst the quality of the service provided has not been compromised it has been noted that the council is receiving a reduced level of audit coverage compared to 10 years ago.</p> <p>This should, in part, be mitigated by a thorough risk based audit universe to ensure the priority areas of the council are included in the audit plans. This will ensure that staffing resources / days available are used to their maximum effect.</p>	Head of Internal Audit	<p>Agreed and Ongoing.</p> <p>As per recommendation 11 this will be developed fully to support the strategic plan 2020/21</p> <p>Original target: June 2018</p>	<p>Ongoing: The 'audit universe' update and light touch 'assurance mapping' exercise has completed for Place Service Group and used to inform the 21/22 planning process complimenting the strategic risk register. The exercise will be repeated for Service Reform and People during 2021/22.</p>