

Annex 1

Improvement Actions Required for EKAP to “conform with the International Standard for the Professional Practice of Internal Auditing”

PSIAS Reference	PSIAS Name	Action Required
1110	Organisational Independence	<ul style="list-style-type: none"> • Update the Audit Charter to reflect that the Head of Audit has direct access to the Chair of the Audit Committee should this be ever required. • Confirm annually that EKAP is organisationally independent. • Remind IA Staff of their ethical responsibilities. • Ensure the HoA’s performance appraisal is reviewed and signed off by Chief Executive and feedback sought from the Chair of the Audit Committee.
1111	Direct Interaction with the ‘Board’ (=Audit Committee).	<ul style="list-style-type: none"> • Consider the need to meet in private at least annually with the Chair of the Audit Committee.
1311	Internal Assessments	<ul style="list-style-type: none"> • Improve the internal quality assessment in accordance with the new requirements; specifically to capture more evidence of the assessments done and include budget information in the annual report.
1312	External Assessments	<ul style="list-style-type: none"> • Ensure an external assessment is carried out in the next four years. Look into a joint procurement exercise with Kent Audit Group. • Establish a champion/sponsor to oversee the process. • Agree the approach, scope and budget for the External Assessment with the Audit Committee.
2000	Managing the IA Activity	<ul style="list-style-type: none"> • General tidy up on files including ensuring compliance with the Document Retention Scheme and disposal of old files. • Investigate how our software APACE can do more for us, including updating the Audit Universe and Risk scores held. • Better evidence reasons for over and underspends on time budgets against individual reviews as recorded on APACE. • Combine the former Audit Charter and the Strategy, and update the Charter