

## Improvement Actions Required for EKAP to conform with the Public Sector Internal Audit Standard

| PSIAS Reference | PSIAS Name   | Action Required   |
|-----------------|--|---|
| 1000            | Purpose, Authority and Responsibility              | <ul style="list-style-type: none"> <li>• Update the Audit Mission statement to recognise each partners' Corporate Objectives and to cross reference the key EKAP documents that support the statement. (Done).</li> <li>• Update each Council's web pages to consistently show the EKAP presence (requests have been sent).</li> <li>• Update the GDPR Document retention schedule to reflect latest Information Asset Register requirements. (Done – to be raised at next team meeting also).</li> <li>• Add a glossary of Terms to the Audit Charter to define the terms 'Board' and 'senior management team'.</li> </ul> |
| 1110            | Organisational Independence                        | <ul style="list-style-type: none"> <li>• Remind Internal Audit (IA) Staff of their ethical responsibilities. December Team Meeting annually to discuss <a href="#">The 7 principles of public life</a></li> <li>• Further expand the role of EKAP in fraud investigations (within the Audit Charter) with regards to the methodology and reporting lines.</li> </ul>  |
| 1310            | Quality Assurance and Improvement Programme (QAIP) | <ul style="list-style-type: none"> <li>• Does the QAIP include both internal and external assessments? Internal self-assessment (Done) No external assessment planned or budgeted for (EKAP Client Officer group decision).</li> </ul>  |
| 1311            | Internal Assessments                               | <ul style="list-style-type: none"> <li>• Improve the internal quality assessment in accordance with the new requirements; specifically to capture more evidence of the assessments done.</li> </ul>   |
| 1312            | External Assessments                               | <ul style="list-style-type: none"> <li>• No external assessment planned or budgeted for (EKAP Client Officer Group decision).</li> </ul>  |
| 1322            | Disclosure of non conformance                      | <ul style="list-style-type: none"> <li>• The lack of an External Assessment should be included as a deviation from the PSIAS in the annual governance statement (Done).</li> </ul>  |

|      |                          |   |
|------|--------------------------|---|
| 2010 | Planning                 | <ul style="list-style-type: none"> <li>● The CiPFA guidance asks whether the risk-based plan is sufficiently flexible to reflect the changing risks and priorities of the organisation by allowing contingency time to undertake ad hoc reviews or fraud investigations as necessary? No Contingency provision is held in EKAP audit plans; urgent work is at the cost of planned work in agreement with the s.151.</li> <li>● Has the Chief Audit Executive (CAE) carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance? Only to Food Standards and H&amp;S. Working with Kent Audit Group- develop a map of assurance providers.</li> </ul>   |
| 2000 | Managing the IA Activity | <ul style="list-style-type: none"> <li>● General tidy up on files including ensuring compliance with the Document Retention Scheme and disposal of old files, version control on key documents (added to the next Team Meeting Agenda).</li> <li>● Include on the Audit Brief any systems and resources to be reviewed, including those that are under the control of third parties.</li> <li>● Refresh the Audit Manual, add a Work Instruction for Allocating Work.</li> <li>● Even better evidence reasons for job progress comments, including over and underspends on time budgets against individual reviews as recorded on APACE.</li> <li>● The implementation of these corrective actions resulting from the self-assessment should be reported to the board. (Progress to be included in the Annual Report).</li> </ul> |