

Public Sector Internal Audit Standards Self-Assessment Action Plan

May 2023

Ref	Action	Responsible Officer	Status
1	Undertake a review of the Council's arrangements against the CIPFA Code of Practice on Managing the risk of fraud and corruption and Fighting Fraud and Corruption Locally	Head of Audit and Risk	Completed – review undertaken and reported to SMT.
2	There is a regular sign up of staff to the compliance with conflict-of-interest requirements but this could be widened to include ethics and standards covered by the PSIAS	Head of Audit and Risk	Completed – Form strengthened to include ethics and standards covered by the PSIAS
3	Some of the documentation provided (specifically the charters) need to be updated to match the Job titles.	Head of Audit and Risk	Partially Complete - All documentation reviewed with the exception of the Internal Audit Charter. This will be reviewed and updated as the new Standards are implemented in January 2025
4	The Council's own internal review had identified that they had not assessed how they compare themselves against CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption (2120). This has therefore been included in the 2022/3 Annual Governance Statement.	Head of Audit and Risk	Completed – review undertaken and reported to SMT.
5	The Internal Audit Annual Opinion Report should include commentary on any impairments or restrictions in scope or resources placed on it during the year and any other issues that the CAE judges are relevant to the preparation of the governance statement. Where no issues are noted, consider including a statement to this effect.	Head of Audit and Risk	Completed – included within the 2024 Annual Report