

INTERNAL AUDIT DEVELOPMENT PLAN

1. Executive Summary

- 1.1 This report introduces revised development actions which are a continuation of improvement actions arising from a previous review of Internal audit which was carried out as part of the strategic development and performance improvement partnership with Grant Thornton and CIPFA.
- 1.2 The development plan focuses on continuous development and upskilling of the Internal Audit team and includes a number of refresher training items aimed at enhancing core skills and to ensure that appropriate tools and techniques are utilised.
- 1.3 The development plan also includes a section for Managing Internal Audit activity. Action points include the development of an Argyll and Bute Audit Manual which will outline the approach to auditing and will provide a guidance and procedural reference document. This should ensure consistency of approach and enhance quality of individual audits.

2. RECOMMENDATIONS

- 2.1 The Audit Committee note the content of the development plan.

3. DETAIL

- 3.1 The development plan is shown in Appendix 1. It includes detail of the development area, proposed actions and provides an update on progress to date.

4 CONCLUSION

- 4.1 The development plan is a continuation of actions points arising from a self-assessment exercise and is part of a focus on continuous improvement which should ensure consistency of approach and further enhance quality of output.

5. IMPLICATIONS

5.1	Policy:	Development plan sets out a number of areas of improvement in how Internal Audit operate.
5.2	Financial:	None
5.3	Legal:	None.
5.4	HR:	Requirement for staff training
5.5	Equalities:	None
5.6	Risk:	Will improve risk focus on Internal Audit.
5.7	Customer Service:	Sets out improvements that should lead to better customer service for internal customers.

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