

Appendix 1

	Development Area	Proposed action	Update at December
Proficiency and due professional care			
1.	The Internal Audit Team participate in the Council's PDR/ PRD programme and have attended relevant training provided. Individual auditors ensure that their CPD requirements are fulfilled, but there is no systematic approach to developing and maintaining internal audit skills.	<p>We will review training requirements both across the team and individually. We propose a period of intensive refresher training and development on:</p> <ul style="list-style-type: none"> • internal audit core skills • identifying and managing risk • audit tools and techniques, including the use of IDEA and Sharepoint • Best value and performance audit (including value for money audit techniques). • Training programme complete by December 2013 	<p>On-Track</p> <p>Senior Audit Assistants completed IIA examination (Nov 2014)</p> <p>Draft Audit Plan has been prepared using risk based approach.</p> <p>Cipfa Matrix Testing used where appropriate</p> <p>Scottish Local Authority Chief Internal Auditors group running Value for Money Audit Courses . January 2015.</p> <p>Participation in Strategic Finance training plan.</p>
Managing the Internal Audit Activity			
2.	Development of Audit Manual	<p>We will develop an Argyll and Bute Audit Manual which provides guidance and procedure notes outlining our approach to:</p> <ul style="list-style-type: none"> • Planning including Research & approach to agreeing Terms of Reference • Fieldwork including Continuous Monitoring and Verification Activity • Reporting – Protocols, Exception reporting and follow up. 	<p>On Track</p> <p>Team Discussion sessions complete</p> <p>Content and Format Agreed</p> <p>Draft being prepared.</p>

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	Quality Assurance and Improvement Plan		
3.	The QAIP is a new requirement under PSIAS. The Internal Audit Team has a team plan in place, and reports on performance using the Council's Pyramid performance management system.	We will continue to review the key performance indicators and targets in place and consult with the Audit Committee and Senior Management Team to establish indicators that are more focused on the outcomes and impact of internal audit work.	On-Track Preparation and Actioning of Team Plan Indicative Audit Allocations Customer Survey feedback reviewed.