

INTERNAL AUDIT ANNUAL PLAN 2024/25 & Strategic Plan 2023-26

Maldon District Council

2024/25

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AUDIT RISK ASSESSMENT

BACKGROUND

Our risk-based approach to internal audit uses Maldon District Council's own risk management process and risk register as a starting point for audit planning as this represents the client's own assessment of the risks to it achieving its strategic objectives.

The extent to which we can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Council's own risk management arrangements. In estimating the amount of audit resource required to address the most significant risks, we have also sought to confirm that senior management's own assessment of risk accurately reflects the Council's current risk profile.

PLANNED APPROACH TO INTERNAL AUDIT 2024/25

The indicative Internal Audit programme for 2024/25 is set out on pages 9 to 11. We met with the Interim Chief Financial Officer and the Assistant Director of Resources in order to bring together a full plan which will be presented at this Performance, Governance and Audit Committee for formal review and approval. We will keep the programme under continuous review during the year and will introduce to the plan any significant areas of risk identified by management during that period.

The plan is set within the context of a multi-year approach to internal audit planning, such that all areas of key risks would be looked at over a three-year audit cycle. We have suggested future areas of focus as part of the three-year strategic internal audit plan, set out on pages 12-15.

INDIVIDUAL AUDITS

When we scope each review, we will reconsider our estimate for the number of days needed to achieve the objectives established for the work and to complete it to a satisfactory standard in light of the control environment identified within the Council. Where revisions are required, we will obtain approval from the appropriate Director prior to commencing fieldwork.

In determining the timing of our individual audits, we will seek to agree a date which is convenient to the Council and which ensures availability of key management and staff and takes account of any operational pressures being experienced.

VARIATIONS TO THE PLAN

We review the three-year strategic plan each year to ensure we remain aware of your ongoing risks and opportunities. Over the coming pages we have mapped your key risks along with the audit work we propose to undertake, demonstrating we are focussing on your most important issues.

As such, our strategic audit programme follows the risks identified during our planning processes and confirmed via discussions with the Executive Directors. If these were to change, or emerging risks were to develop during this period, we would take stock and evaluate our coverage accordingly.

OUR NEXT GEN INTERNAL AUDIT APPROACH

Our innovative Next Gen approach to internal audit ensures you maximise the potential added value from BDO as your internal audit provider and the expertise we bring from our dedicated Public Sector Internal Audit team and wider BDO specialist teams.

The Next Gen approach has allowed us to move away from the traditional approach of compliance auditing, transitioning in to delivering a healthy mix of assurance that is forward looking, flexible and responsive and undertaken in partnership with yourselves. The key components to this approach are outlined below and underpin our proposed plan coverage:

CORE ASSURANCE

Reviews of fundamental finance and operational systems to provide assurance that core controls and procedures are operating as intended.

SOFT CONTROLS

Reviews seek to understand the true purpose behind control deficiencies and provide a route map to enhance their effectiveness.

FUTURE FOCUSED ASSURANCE

Rather than wait for implementation and then comment on identified weaknesses, we will work with you in an upfront / real time way.

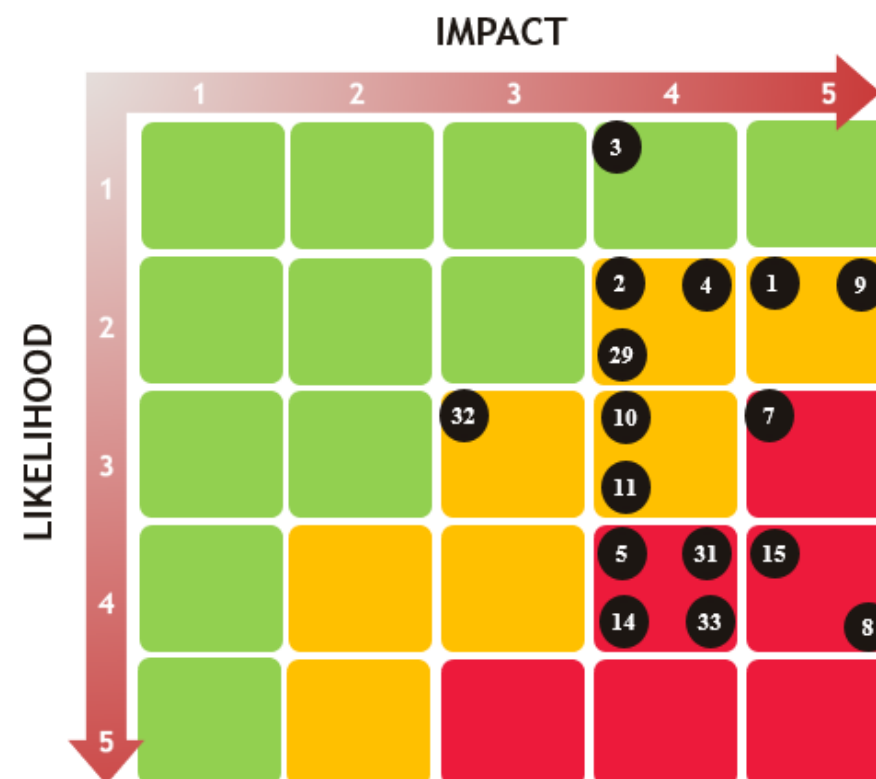
FLEXIBLE AUDIT RESOURCE

Undertake proactive work across the Council, perhaps in preparation for regulatory reviews or change management programmes.

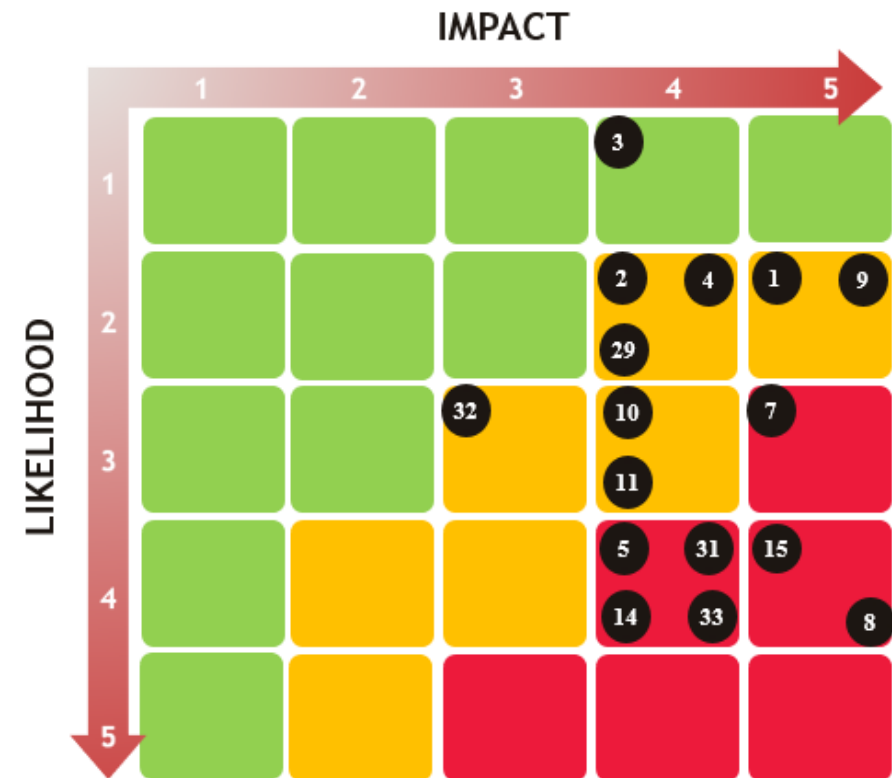


MAPPING YOUR STRATEGIC RISKS

REF	STRATEGIC RISKS FROM YOUR CRR	SCORE
1	R8: Failure to meet the affordable housing need	20
2	R15: Failure to plan and deliver balanced budgets over the medium term	20
3	R5: Failure to deliver the required infrastructure to support development arising from the LDP 2017	16
4	R14: Unable to recruit and retain staff with specific skills sets in specialist areas to meet the demands of the service i.e. Planners	16
5	R31: Inadequate staffing structure and resource for resilience	16
6	R33: Lack of Temporary Accommodation & Social Housing to cope with demand	16
7	R7: Failure to maintain a 5 year supply of Housing Land	15
8	R10: Failure to develop jobs to support the growing population	12



REF	STRATEGIC RISKS FROM YOUR CRR	SCORE
9	R11: Failure to protect personal or commercially sensitive data	12
10	R1: Failure to safeguard children and vulnerable adults	10
11	R9: Failure to have a coordinated approach to supporting inward investment and maximising business rate growth	10
12	R32: Uncertainty of the cost of living crisis impacts	9
13	R2: Failure to target services and influence partners with the aim of having an effective outcome on the identified (health and wellbeing) needs of the vulnerable population	8
14	R4: Failure to influence Community Safety partners to address the key areas of public concern (including rural crime) and the negative perception of crime	8
15	R29: Failure to deliver services as a result of COVID-19	8
16	R3: Failure to target services/influence partners effectively to support identified housing needs of increasing aging population	4



MAPPING YOUR CRR TO THE STRATEGIC PLAN

REF	STRATEGIC RISKS FROM YOUR CRR	2023/24	2024/25	2025/26
1	R8: Failure to meet the affordable housing need			<ul style="list-style-type: none"> Affordable Housing and Housing Needs
2	R15: Failure to plan and deliver balanced budgets over the medium term	<ul style="list-style-type: none"> Main Financial Systems Housing Benefits Compliance with the CIPFA Financial Code 	<ul style="list-style-type: none"> Main Financial Systems Capital and Commercial Project Management 	<ul style="list-style-type: none"> Main Financial Systems
3	R5: Failure to deliver the required infrastructure to support development arising from the LDP 2017	<ul style="list-style-type: none"> S106 	<ul style="list-style-type: none"> Building Control 	<ul style="list-style-type: none"> Local Development Plan
4	R14: Unable to recruit and retain staff with specific skills sets in specialist areas to meet the demands of the service i.e. Planners	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> HR System Review
5	R31: Inadequate staffing structure and resource for resilience	<ul style="list-style-type: none"> Sickness and Absence Management EDI 	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> HR System Review
6	R33: Lack of Temporary Accommodation & Social Housing to cope with demand	<ul style="list-style-type: none"> Homelessness and Temporary Accommodation 		<ul style="list-style-type: none"> Affordable Housing and Housing Needs
7	R7: Failure to maintain a 5 year supply of Housing Land			<ul style="list-style-type: none"> Local Development Plan

REF	STRATEGIC RISKS FROM YOUR CRR	2023/24	2024/25	2025/26
8	R10: Failure to develop jobs to support the growing population			• Corporate Governance
9	R11: Failure to protect personal or commercially sensitive data		• GDPR • Asset Management	• Wireless Network Security
10	R1: Failure to safeguard children and vulnerable adults			• Safeguarding
11	R9: Failure to have a coordinated approach to supporting inward investment and maximising business rate growth		• Capital and Commercial Project Management	• Corporate Governance
12	R32: Uncertainty of the cost of living crisis impacts			
13	R2: Failure to target services and influence partners with the aim of having an effective outcome on the identified (health and wellbeing) needs of the vulnerable population		• Health and Wellbeing	
14	R4: Failure to influence Community Safety partners to address the key areas of public concern (including rural crime) and the negative perception of crime			
15	R29: Failure to deliver services as a result of COVID-19		• Business Continuity and Disaster Recovery	
16	R3: Failure to target services/influence partners effectively to support identified housing needs of increasing aging population			• Affordable Housing and Housing Needs

We note not all risks have reviews against them. The Council have a large volume of identified risks and our audit plan is constrained. We will monitor these risks and flexibly adapt our audit plan as appropriate and if required to cover these risks. We also note managements own actions seek to mitigate these risks.

INTERNAL AUDIT OPERATIONAL PLAN 2024/25

AREA	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
Core Assurance				
Health and Safety	20	Q1	The purpose of the audit is to provide assurance over the design and operational effectiveness of the controls relating to the application of health and safety policies and practices across the Council.	Cyclical review of a high-risk area.
Capital and Commercial Project Management	20	Q2	Review of capital and commercial projects, to include the planning, funding, delivery, and the approach to project management to ensure there is sufficient due diligence and that projects are delivered in line with expectations.	Identified as an area of concern by Management following the cessation of the Land Project.
Business Continuity and Disaster Recovery	15	Q2	Review Council arrangements for the overall Business Continuity and Disaster Recovery Plan including how this Plan interacts with local service plans and whether there is adequate oversight that these all remain up-to-date, regularly assessed, and tested.	Cyclical review of a high-risk area. There have also been some changes within the Council.
Health and Wellbeing	10	Q2	The review will assess the health and wellbeing initiatives in place to support staff across the Council We will consider how the success of initiatives is monitored, where it is reported and how staff feedback is considered	Area of growing importance following the introduction of increased hybrid working.

AREA	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
Contract Management	20	Q3	To consider the adequacy and effectiveness of arrangements for contract management, assessing whether arrangements are robust and transparent and that effective relationships are maintained with key partners.	Cyclical review of a high-risk area.
GDPR	15	Q3	The purpose of the audit is to provide assurance over the design and operation of the controls in place to comply with the requirements of the General Data Protection Regulations. The risk of non-compliance with the GDPR, may lead to financial penalties and reputational damage.	Cyclical review of a high-risk area. There have also been some changes within the Council.
Building Control	15	Q4	Review of the effectiveness of the Council's approach to and delivery of change to the Building Control service.	Cyclical review.
Asset Management	20	Q4	The purpose of this audit is to provide assurance that the Council has maintained a full and complete asset register. The audit will also assess whether the lifecycle of assets has been considered and decision-making regarding replacement equipment is future focused.	Cyclical review of a high-risk area.
Main Financial Systems	20	Q4	Detailed review to include GL controls, system interfaces, journals, as well as cyclical audits of debtors, creditors, payroll, budgetary control, treasury management, council tax and NNDR.	This is a mandatory element of the internal audit programme and forms a key component of the Head of Internal Audit opinion. We undertake a rotational set of reviews covering the Council's key financial systems.
Total	155			

AREA	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
Contract Management				
Planning / liaison / management	20	Q1 - Q4	Creation of audit plan, meeting with Executive Directors, PGA	Effective contract management
Recommendations follow up	10	Q1 - Q4	Assessment and reporting of status of implementation of recommendations raised	Assurance for Executive Team and the Performance, Governance and Audit Committee.
Total	30			
Overall Total	185			

INTERNAL AUDIT STRATEGIC PLAN 2023/26

AREA	23/24	24/25	25/26	DESCRIPTION OF THE REVIEW
Audit Areas				
Main Financial Systems	20	20	20	Detailed review to include GL controls, system interfaces, journals, as well as cyclical audits of debtors, creditors, payroll, budgetary control, treasury management, council tax and NNDR.
HMRC Employment Status	10			The purpose of the review will be to assess if the designated employment status of individuals given by the Council, and the evidence behind that designation, is appropriate
Housing Benefits	15			Assessment of benefit cases against evidence retained on systems evaluating whether cases are legitimate and sufficient evidence was received and protocols followed as well and whether reporting of information in this area is appropriate.
Sickness and Absence Management	20			To review the sickness absence management process and assess whether the Council have adequate controls and triggers in place to monitor and manage sickness absence effectively. We will also assess measures undertaken by the Council to enable staff to return to work quickly.
Climate Change and Sustainability	20			Review of all Council policies and overall strategies to set, approve and achieve environmental aims as well as steps to identify and reduce the areas carbon footprint and activities to provide a safe and clean environment.
Homelessness and Temporary Accommodation	15			This audit will review how the Council manages its homelessness and temporary accommodation responsibilities and how effective these arrangements are.
Fraud	20			Given the attempted Fraud in 2022 this review will assess the Council's fraud arrangements to ensure robust controls and reporting arrangements are in place.

AREA	23/24	24/25	25/26	DESCRIPTION OF THE REVIEW
Management of s106 Funds	15			The purpose of the audit is to review and assess the effectiveness of the management of Section 106 funds.
Compliance with the CIPFA Financial Code	15			The purpose of the review will be to provide assurance that the Council has put in place appropriate arrangements to comply with the CIPFA Financial Management Code.
Licensing	15			Review of processes in place to ensure there are sufficient controls over the management of issuing and maintaining licences and whether there are appropriate controls in place to ensure effective recovery of fee income.
Equality, Diversity and Inclusion	20			Review to assess how the Council has ensured there is a commitment to EDI across the organisation, including tone from the top, governance structures, strategy, and use of data (including both workforce and service design considerations).
Health and Safety		20		The purpose of the audit is to provide assurance over the design and operational effectiveness of the controls relating to the application of health and safety policies and practices across the Council.
Capital and Commercial Project Management		20		Review of capital and commercial projects, to include the planning, funding, delivery and the approach to project management to ensure there is sufficient due diligence and that projects are delivered in line with expectations.
Business Continuity and Disaster Recovery		15		Review Council arrangements for the overall Business Continuity and Disaster Recovery Plan including how this Plan interacts with local service plans and whether there is adequate oversight that these all remain up-to-date, regularly assessed, and tested.
Building Control		15		Review of the effectiveness of the Council's approach to and delivery of change to the Building Control service.
Health and Wellbeing		10		The review will assess the health and wellbeing initiatives in place to support staff across the Council We will consider how the success of initiatives is monitored, where it is reported and how staff feedback is considered
Contract Management		20		To consider the adequacy and effectiveness of arrangements for contract management, assessing whether arrangements are robust and transparent and that effective relationships are maintained with key partners.
GDPR		15		The purpose of the audit is to provide assurance over the design and operation of the controls in place to comply with the requirements of the General Data Protection

AREA	23/24	24/25	25/26	DESCRIPTION OF THE REVIEW
				Regulations. The risk of non-compliance with the GDPR, may lead to financial penalties and reputational damage.
Asset Management		20		The purpose of this audit is to provide assurance that the Council has maintained a full and complete asset register. The audit will also assess whether the lifecycle of assets has been considered and decision-making regarding replacement equipment is future focused.
HR System Review			15	The purpose of the audit is to provide assurance on the underlying processes for the new HR system introduced in 2024.
Corporate Governance			15	Review of the operation of the newly established Committee Structure to ensure that it is fit for purpose and delivering the outcomes required by the District.
Management of Property			15	This audit will focus on the Council's arrangements for ensuring property is managed effectively and efficiently, following up on recommendations made in the previous review.
Local Development Plan			15	Review of the implementation of the Local Development Plan and consistency with other Council strategic needs assessments
Safeguarding			15	Follow up of previous internal audit to review of the Council's policies and arrangements to ensure the safeguarding of children and vulnerable adults.
Affordable Housing and Housing Needs			15	Review of how effectively the Council is managing its strategy around provision of social housing and developing the private rented sector, following up on recommendations made in the previous review.
IT Governance			15	The purpose of this audit is to provide assurance over the adequacy and effectiveness of the Council's IT governance arrangements.
Waste and Recycling			15	To review the management and operational activities of the Council's refuse and kerbside waste collection service.
Wireless Network Security			15	The purpose of this review is to appraise the design and effectiveness of the Councils' procedures for identifying vulnerabilities and controlling the security of their wireless network infrastructure.

AREA	23/24	24/25	25/26	DESCRIPTION OF THE REVIEW
Planning, Reporting, Contingency and Follow-up				
Management (inc. Follow Up and Audit Committee)	30	30	30	Creation of audit plan, meetings with Executive Directors, Follow up and attendance at Audit Committee.
Contingency	5			To be used in instances of particular concern or special projects.
Total	220	185	185	

APPENDIX I

INTERNAL AUDIT CHARTER - ROLE AND SCOPE OF INTERNAL AUDIT

PURPOSE OF THIS CHARTER

This charter is a requirement of Public Sector Internal Audit Standards (PSIAS).

The charter formally defines internal audit's mission, purpose, authority and responsibility. It establishes internal audit's position within Maldon District Council and defines the scope of internal audit activities.

Final approval resides with the Maldon District Council in practice the charter shall be reviewed and approved annually by management and by the Performance, Governance and Audit Committee on behalf of Maldon District Council.

INTERNAL AUDIT'S MISSION

Internal audit's mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

STANDARDS OF INTERNAL AUDIT PRACTICE

To fulfil its mission, internal audit will perform its work in accordance with PSIAS, which encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF): Definition of Internal Auditing, Code of Ethics, and International Standards for the Professional Practice of Internal Auditing.

INTERNAL AUDIT DEFINITION AND ROLE

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal audit acts primarily to provide the Performance, Governance and Audit Committee with information necessary for it to fulfil its own responsibilities and duties. Implicit in internal audit's role is that it supports management to fulfil its own risk, control and compliance responsibilities. The range of work performed by internal audit is set out in PSIAS and not repeated here.

INTERNAL AUDIT'S SCOPE

The scope of internal audit activities includes all activities conducted by Maldon District Council. The Internal Audit Plan sets out those activities that have been identified as the subject of specific internal audit engagements.

The provision of assurance services is the primary role for internal audit in the UK public sector. This role requires the chief audit executive to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control.

Assurance engagements involve the objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system or other subject matter. The nature and scope of the assurance engagement are determined by internal audit.

Consulting engagements are advisory in nature and are generally performed at the specific request of management, with the aim of improving governance, risk management and control and contributing to the overall opinion. The nature and scope of consulting engagement are subject to agreement with management. When performing consulting services, internal audit should maintain objectivity and not assume management responsibility.

EFFECTIVE INTERNAL AUDIT

Our internal audit function is effective when:

- It achieves the purpose and responsibility included in the internal audit charter
- It conforms with the Standards
- Its individual members conform with the Code of Ethics and the Standards
- It considers trends and emerging issues that could impact the organisation.

The internal audit activity adds value to Maldon District Council (and its stakeholders) when it considers strategies, objectives and risks, strives to offer ways to enhance governance, risk management and control processes and objectively provides relevant assurance.

We will agree with you an audit plan for a total number of days activity. Once agreed, we will turn this into a cash budget which we will work to, in order to ensure that you have certainty around the fees you will pay us.

INDEPENDENCE AND INTERNAL AUDIT'S POSITION WITHIN MALDON DISTRICT COUNCIL

To provide for internal audit's independence, its personnel and external partners report to the Head of Internal Audit, who reports functionally to the Audit Committee. The Head of Internal Audit has free and full access to the Chair of the Performance, Governance and Audit Committee. The Head of Internal Audit reports administratively to the Chief Finance Officer who provides day-to-day oversight.

The appointment or removal of the Head of Internal Audit will be performed in accordance with established procedures and subject to the approval of the Chair of the Performance, Governance and Audit Committee.

The internal audit service will have an impartial, unbiased attitude and will avoid conflicts of interest. The internal audit service is not ordinarily authorised to perform any operational duties for Maldon District Council.

In the event that internal audit undertakes non-audit activities, safeguards will be agreed to ensure that independence or objectivity of the internal audit activity are not impaired. This might include a separate partner review of the work or a different team undertaking the work. Approval of the arrangements for such engagements will be sought from the Audit Committee prior to commencement.

In the event that internal audit provides assurance services where it had previously performed consulting services, an assessment will be undertaken to confirm that the nature of the consulting activity did not impair objectivity and safeguards will be put in place to manage individual objectivity when assigning resources to the engagement. Such safeguards will be communicated to the Performance, Governance and Audit Committee.

Internal audit must be free from interference in determining the scope of internal auditing, performing work and communicating results. Should any interference take place, internal audit will disclose this to the Performance, Governance and Audit Committee to discuss the implications.

INTERNAL AUDIT'S ROLE IN COUNTERING FRAUD, BRIBERY AND CORRUPTION

Management, not internal auditors are responsible for the prevention and detection of fraud, bribery and corruption. Auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption as well as seeking to identify indications that fraud and corruption may have been occurring. Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud and corruption will be detected. In the event that internal audit suspects a fraud, this will be referred to appropriate management in the first instance and then the Performance, Governance and Audit Committee.

ACCESS TO RECORDS AND CONFIDENTIALITY

There are no limitations to internal audit's right of access to Maldon District Council officers, records, information, premises, or meetings which it considers necessary to fulfil its responsibilities.

When the auditors receive confidential information about your affairs it shall at all times be kept confidential, except as required by law or as provided for in regulatory, ethical or other professional

pronouncements applicable. All information will be maintained in line with appropriate regulations, for example the Data Protection Act 2018.

COORDINATION AND RELIANCE WITH OTHER ASSURANCE PROVIDERS

In co-ordinating activities internal audit may rely on the work of other assurance and consulting service providers.

A consistent approach is adopted for the basis of reliance and internal audit will consider the competency, objectivity, and due professional care of the assurance and consulting service providers. Due regard will be given to understanding of the scope, objectives and results of the work performed by other providers of assurance and consulting services.

Where reliance is placed upon the work of others, internal audit is still accountable and responsible for ensuring adequate support for conclusions and opinions reached by the internal audit activity.

INTERNAL AUDIT'S COMMITMENTS TO MALDON DISTRICT COUNCIL

Internal audit commits to the following:

- Working with management to improve risk management, controls and governance within the organisation
- Performing work in accordance with PSIAS
- Complying with the ethical requirements of PSIAS
- Dealing in a professional manner with Council staff, recognising their other commitments and pressures
- Raising issues as they are identified, so there are no surprises and providing practical recommendations
- Liaising with external audit and other regulators to maximise the assurance provided to the Council
- Reporting honestly on performance against targets to the Performance, Governance and Audit Committee

INTERNAL AUDIT PERFORMANCE MEASURES AND INDICATORS

The tables below contain some of the performance measures and indicators that are considered to have the most value in assessing the efficiency and effectiveness of internal audit.

The Performance, Governance and Audit Committee should approve the measures which will be reported to each meeting and / or annually as appropriate. In addition to those listed here we also report on additional measures as agreed with management and included in our Progress Report.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME

As required by PSIAS, an external assessment of the service will be performed at least every five years. BDO also has an internal quality assurance review process in place, which takes place annually. This is performed by a separate team independent to the internal audit team.

The results of internal and external assessments will be communicated to the Performance, Governance and Audit Committee as part of the internal audit annual report, along with corrective action plans.

TABLE ONE: PERFORMANCE MEASURES FOR INTERNAL AUDIT**MEASURE / INDICATOR****Audit Coverage**

Annual Audit Plan delivered in line with timetable.

Actual days are in accordance with Annual Audit Plan.

Relationships and customer satisfaction

Customer satisfaction reports - overall score at average at least 3.5 / 5 for surveys issued at the end of each audit.

Annual survey to Performance, Governance and Audit Committee to achieve score of at least 70%.

External audit can rely on the work undertaken by internal audit (where planned).

Staffing and Training

At least 60% input from qualified staff.

Audit Reporting

Issuance of draft report within 3 weeks of fieldwork 'closing' meeting.

Finalise internal audit report 1 week after management responses to report are received.

90% recommendations to be accepted by management.

Information is presented in the format requested by the customer.

Audit Quality

High quality documents produced by the auditor that are clear and concise and contain all the information requested.

Positive result from any external review.

MANAGEMENT AND STAFF COMMITMENTS TO INTERNAL AUDIT

The management and staff of Maldon District Council commit to the following:

- Providing unrestricted access to all of Maldon District Council's records, property, and personnel relevant to the performance of engagements
- Responding to internal audit requests and reports within the agreed timeframe and in a professional manner
- Implementing agreed recommendations within the agreed timeframe
- Being open to internal audit about risks and issues within the organisation
- Not requesting any service from internal audit that would impair its independence or objectivity
- Providing honest and constructive feedback on the performance of internal audit.

MANAGEMENT AND STAFF PERFORMANCE MEASURES AND INDICATORS

The following three indicators are considered good practice performance measures but we go beyond this and report on a suite of measures as included in each Performance, Governance and Audit Committee Progress Report.

TABLE TWO: PERFORMANCE MEASURES FOR MANAGEMENT AND STAFF

MEASURE / INDICATOR
Response to Reports Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt.
Implementation of recommendations Audit sponsor to implement all audit recommendations within the agreed timeframe.
Co-operation with internal audit Internal audit to confirm to each meeting of the Performance, Governance and Audit Committee whether appropriate co-operation has been provided by management and staff.

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