

## Management Response to Internal Audit Review Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
7	R1 Consider using questionnaires for feedback on audit assignments		Head of Internal Audit	Yes	Agreed. During the first year of Cheshire East developing a questionnaire was not a priority, however feedback was received from CMT, Cabinet, Portfolio Holder amongst others.	31/12/10
7	R2 Develop a procedure for rotating audit staff between teams and areas of responsibility.		Head of Internal Audit	Yes	Agreed. For much of 09/10, the priority was establishing the audit structure/teams and rotation was not relevant. However, the principle is agreed and there is flexibility/rotation between teams. This is included in the Audit Manual and will be formalised further.	31/12/10
8	R3 Use the Audit Committee self-assessment checklist to ensure all requirements are adequately		Head of Internal Audit	Yes	Agreed. The checklist was used for the 'old' Governance and	31/3/11

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	covered.				Constitution Committee in 09/10 on 4/3/10. This exercise will be carried out for the Audit & Governance Committee in 10/11.	
8	R4 Assess the benefits of establishing dialogue with relevant regulatory and inspection agencies.		Head of Internal Audit	Yes	Agreed. Given the current changing nature of the inspection regime, this may not be immediate. Internal Audit established many effective relationships in 09/10 with all political groups, Scrutiny, Cabinet, CMT, SMT, External Audit and Cheshire West and Chester Council.	31/3/11
9	R5 Identify training needs of audit staff via the new employee performance and development scheme.		Head of Internal Audit	Yes	Agreed. This has been carried out in accordance with the corporate scheme in early 10/11.	Done.
10	R6 Ensure regular review of the retention of audit documentation to ensure that it continues to meet all legislative requirements.		Head of Internal Audit	Yes	Agreed. This will be reviewed on a regular basis.	31/12/10

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12	R7 Finalise the implementation of arrangements to assess how effectively the Internal Audit service is performing.		Head of Internal Audit	Yes	Agreed. These were in development in 09/10.	31/12/10
12	R8 Develop a performance management and quality assurance programme to ensure compliance with the Code of Practice and against the strategy. The programme should include as a minimum: <ul style="list-style-type: none"> <li>• performance targets;</li> <li>• use of feedback, and</li> <li>• reviews.</li> </ul>		Head of Internal Audit	Yes	Agreed. This is currently in development.	31/3/11