



INTERNAL AUDIT BEST VALUE REVIEW 2000 – ACTION PLAN

	Task	Who?	By When?	Current status
1	Analyse submissions by other potential providers.	Best Value Team & Consultants.	12/00.	Not done as superseded by talks with Rushmoor re joint working. Hampshire audit managers group have also been discussing possibility of funding a shared IT auditor
2	Select shortlist.	Best Value Team.	1/01.	As above
3	Devise further questions to shortlisted suppliers (e.g. on flexibility, experience, references).	Audit Team.	1/01.	As above
3	Negotiate with shortlisted suppliers.	Cllr. J Stocks, Adrian Baker & Carole Lowe.	3/01.	As above
4	Decide on future procurement of Internal Audit service for Hart.	Best Value Team /Management Team/Policy and Resources.	6/01.	Reviews bought in during 2002/03 have enabled us to assess quality of work of outside service providers.
5	Investigate possibility of additional staffing on a temporary, self-financing basis to generate savings and new income for Hart.	Audit Team	7/01.	Not feasible within budget constraints at present
6	Continue to develop benchmarking measures.	Small Hampshire Authorities' Group.	Ongoing.	Active participation in Hampshire benchmarking group. Benchmarking measures constantly being refined.
7	'Score' Internal Audit formally using the Business Excellence Model and decide if this is a useful tool to measure continuous improvement within the service.	Adrian Baker/Audit Team	9/01.	Done.
8	Analyse results of post audit questionnaires (for all completed audits 11/00 – 3/01) and decide whether to continue.	Audit Team.	5/01.	Done. Limited success as managers were not returning them. Have therefore moved to annual customer satisfaction survey with feedback of results

9	Continue to secure External Audit approval on an annual basis and operate as a 'Managed Audit' site (as defined by the Audit Commission).	Audit Team	Every year.	Secured year on year, hence minimising inspection costs to the Authority
10	Explain and promote Internal Audit and other services to Officers and Members via production and distribution of brief explanatory leaflet(s).	Audit and Personnel Unit.	9/01.	Audit charter produced. Intranet pages now developed.
11	Explain and promote Internal Audit by written and oral justification of the reworked Service Level Agreement.	Audit Team.	3/01.	Done
12	Explain and promote Internal Audit by development of Intranet page(s) as soon as technology available.	Amanda Broder/Adrian Baker	7/01 (subject to availability of technology).	Done
13	Explain and promote Internal Audit by complete rewrite of Budget Book narratives.	Adrian Baker	2/01.	Done. Narrative ties in with service plan
14	Introduce more rigorous time monitoring with time overruns eliminated or properly justified in every case.	Audit Team	3/02.	Ongoing. Audit plan in process of being rerisked. This should result in a better allocation of targeted days to reviews
15	Continue to improve follow-up performance in terms of recommendations followed up compared with number made in year.	Audit Team	2000/01 – 50%. 2001/02 – 60%. 2002/03 – 70%. Later Years – 80%	Current performance c.50%. To an extent this is outside Internal Audit control as we cannot force managers to implement agreed recommendations. In the light of increasing concern re non implementation an escalation procedure was put in place and agreed by cabinet in 2002
16	The purpose and methodology of Internal Audit should be thoroughly reviewed in the light of the new Committee structure and any associated changes to the management structure.	Council/Scrutiny Committee/Management Team/Audit Team	3/02.	Done. Working practices and reporting to committee reviewed and refined
17	Negotiate with other Support Services (especially IT) to ensure that charges are fair and reasonable.	Adrian Baker	12/00.	Done