

Annual self-assessment of conformance with the PSIAS 2017

NON CONFORMANCE/PARTIAL CONFORMANCE ITEMS 2017/18

Non Conformance Items

Reference	The Standard	Action	By When	Comments
1	Does the Audit and Standards Committee approve: <ul style="list-style-type: none"> the internal audit budget and resource plans decisions relating to the appointment and removal of the Head of Internal Audit 	The approval of the budget is the responsibility of the Council and the appointment / dismissal of the HIA is the responsibility of the Director of Resources.	N/A	No further action possible.

Partial Conformance Items

2	Are assignments for ongoing assurance engagements and other audit responsibilities rotated periodically within the internal audit team?	The team is not large enough to allow this. However, all audit work is subject to independent review by HIA providing a mitigating control.	N/A	Reasonable mitigation in place.
3	Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance?	Basic assurance mapping is currently being carried out to identify sources of assurance.	Mar 18	Progress will be reported to the Audit and Standards Committee