

Bury Internal Audit Development Plan 2025/26

The following table includes all agreed development actions for the internal audit service and indicates the source of those actions.

Source	Ref.	Detail	Action
External PSIAS review 2024 Service Plan 2024/25	1	<p>The Internal Audit Charter should be updated to reflect compliance with the requirements of the PSIAS as well as any new requirements identified in the GIAS, which replace the PSIAS from April 2025, and CIPFA's forthcoming Code of Practice for the Governance of Internal Audit in Local Government.</p> <p>A GIAS compliant template for use in the public sector has been published.</p>	<p>Audit Charter has been updated to reflect compliance with the PSIAS and GIAS.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Internal Audit Charter has been updated – Complete</p>
External PSIAS review 2024 Service Plan 2024/25	2	<p>The updated Internal Audit Charter should be approved by the Senior Leadership Team and Audit Committee.</p> <p>The Charter should be reviewed, updated if appropriate, and re-approved periodically thereafter.</p>	<p>The Audit Charter is being submitted to the Executive Leadership Team (ELT) on 19 March 2025 and to the Audit Committee on 8 April 2025.</p> <p>The Charter will be included as an annual agenda item within the Audit Committee forward planning document.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Internal Audit Charter has been approved – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	3	<p>The Director of Finance should formally seek feedback from the Chief Executive and Audit Committee to inform the annual appraisal of the Head of FAIR.</p> <p>This arrangement should be included within the updated Internal Audit Charter.</p>	<p>The Director of Finance will seek feedback from the Chief Executive and the Chair of Audit Committee in advance of undertaking the Head of FAIR's next annual appraisal.</p> <p>Wording in relation to the Head of FAIR's performance is included within the updated Audit Charter</p> <p>Timescale: 31 March 2025 or next date of employee review.</p> <p>Responsible: Director of Finance</p> <p>Update: The Head of FAIR's position is currently vacant.</p>
External PSIAS review 2024	4	<p>Alternative arrangements, independent of the Internal Audit Service and its team members should be put in place for the audit of non-audit functions managed by the Head of FAIR. These arrangements should ensure that significantly greater independence is demonstrated, no potential conflicts are presented, and comprehensive independent assurances are obtained.</p> <p>The updated Internal Audit Charter should also include specific reference to these arrangements.</p>	<p>The work will be undertaken by the Internal Audit Team, with appropriate checks and balances put in place through the work being managed and reviewed through the Director of Finance.</p> <p>The Audit Charter has been updated to reflect this requirement.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Director of Finance & Head of FAIR</p> <p>Update: Internal Audit Charter has been updated – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	5	<p>A formal and structured approach to training and development for the Service's team members should be developed and implemented. The approach should identify core competencies (experience, skills, and professional qualifications). It should include a broad range of training and development, across the range of core auditor competencies and related topics such as counter fraud and data analytics, in addition to corporate employee training.</p> <p>The Service's needs and requirements should be established in consultation with stakeholders and approved by the senior management and the Audit Committee.</p> <p>A training strategy and plan should be developed for the Service, inclusive of all team members, with the aim of ensuring the existing and future needs of the Service are met.</p> <p>All training and development including CPD received by the team should be logged on the training plans and this information utilised during the annual performance appraisals.</p>	<p>A training and development needs assessment will be developed for the service with work then being undertaken to identify how the needs identified will be met efficiently and effectively.</p> <p>Timescale: 30 September 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: All members of the audit team have completed the IIA's Internal Audit Competency Framework questionnaire. The questionnaires are now to be analysed and where training needs are identified a business case will be submitted to the Director of Finance.</p> <p>Updated Timescale: End of March 2026</p>

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External PSIAS review 2024 Service Plan 2024/25	6	<p>A Quality Assurance and Improvement Programme (QAIP) should be developed and implemented incorporating key performance indicators developed in consultation with appropriate stakeholders; methods of assessment of the quality of delivery of the audit service to the organisation; and monitoring arrangements.</p> <p>The QAIP should include arrangements for external assessments and periodic self-assessments against the PSIAS.</p>	<p>A QAIP has been developed following the external PSIAS review and was submitted to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025.</p> <p>The QAIP will then be periodically self-assessed on an annual basis.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: The QAIP has been developed, and progress has been made on implementation – Complete</p> <p>However, self-assessment against the Global Internal Audit Standards (GIAS) is yet to be undertaken for this year.</p> <p>Updated Timescale: End of March 2026</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	7	<p>An annual self-evaluation of the Internal Audit Service against its QAIP should be completed by the Head of FAIR and the outcome reported to senior management and the Audit Committee, including the degree of conformance with the PSIAS and an action plan to address any development required.</p> <p>The Annual Audit report should also capture this information, and consideration should be given to whether any deficiency should also be reported within the Council's Annual Governance Statement.</p>	<p>A self-evaluation was undertaken in September 2024 and a draft QAIP created. External PSIAS review was undertaken in October 2024 and the findings were reported to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025.</p> <p>The Annual Audit report will capture this information and will be presented to the Audit Committee in July 2025. Consideration will be given to whether any deficiency should also be reported within the Council's Annual Governance Statement, which is to be produced by 30th June 2025.</p> <p>Timescale: 31 March 2025 / 30th June 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Self-assessment against the GIAS is yet to be undertaken for this year.</p> <p>Updated Timescale: End of March 2026</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	8	<p>A balance of qualitative and quantitative performance indicators for the delivery of the Internal Audit Service should be reviewed in consultation with stakeholders including the Audit Committee and updated in compliance with PSIAS and the new GIAS to ensure that they are focused on key outcomes.</p> <p>The indicators should be documented within the QAIP and included within the Head of Audit's annual report.</p>	<p>New KPI's have been created which are to be submitted to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025 for approval.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: KPI's have been created and quarters 1 and 2 have been reported to the Audit Committee – Complete</p>
<p>External PSIAS review 2024</p> <p>Service Plan 2024/25</p>	9	<p>An Assurance Map for the Council should be developed and documented to identify all of the various sources of assurance utilising the 3 lines of defence model. This should directly inform the audit planning process, coordination of assurance activity, and the HOIA annual opinion.</p> <p>The Assurance Map should be developed with consideration given to the Improvement and Assurance Framework for Local Government, published by the Local Government Association (LGA).</p>	<p>Assurance mapping is to be undertaken during the 2025/26 financial year.</p> <p>Timescale: 31 December 2025</p> <p>Responsible: Head of FAIR</p>

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External PSIAS review 2024	10	<p>The Service's approach to planning should be reviewed in consultation with stakeholders, strengthened, and documented. Consideration should be given to requirement included within the incoming GIAS, which place greater emphasis on documenting the planning / risk assessment processes.</p> <p>The engagement included in the plan should detail the Council objective/priorities and strategic risks they relate to.</p>	<p>Audit planning meeting were introduced and undertaken during January / February 2025. These meetings were documented and used to formulate the Draft Audit Plan for 2025/26 which is to be submitted to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025 for approval.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Audit planning meeting undertaken in conjunction with the Corporate and Departmental risk registers – Complete</p>
External PSIAS review 2024	11	<p>When the Audit Plan and Service's resource is presented to the Audit Committee, or in-year events impacting upon delivery of the Plan, there should be an informed discussion regarding the sufficiency of the resource to meet the organisation's and the Committee's assurance needs. This discussion should also be informed by the Assurance Map (See Recommendation 9).</p> <p>The discussion should include the Audit Committee's expectations regarding the Service's ability to deliver advice / consultancy within the Council and be reflected within the Internal Audit Charter.</p>	<p>The Internal Audit Annual Plan for 2025/26 has an Appendix attached that highlights potential audit areas identified within the Audit Planning meetings and through Auditor knowledge, that were excluded from the plan due to the current level of audit resources.</p> <p>An Assurance Mapping exercise has been reflected in the 2025/26 audit plan, which will also enhance future audit planning.</p> <p>There is reference to resource limitations included in the updated Audit Charter.</p>

		<p>The role of the Audit Committee in considering and challenging the resource available should be made included in the Internal Audit Charter and the Audit Committee's Terms of Reference.</p>	<p>Audit Committee terms of reference need to be reviewed to ensure consideration and challenge to resource availability is included.</p> <p>Timescale: 23 July 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: An appendix was submitted with the Annual Plan for 2025/26 that identified audits that were excluded due to audit resources. The Chair of the Audit Committee challenged the plan and the lack of audit resources, and the Director of Finance is bringing a report to the December Audit Committee meeting.</p> <p>The Audit Charter and Audit Committee's Terms of Reference has included references to resource limitations - Complete</p>
<p>External PSIAS review 2024</p> <p>Service Plan 2024/25</p>	12	<p>The Internal Audit Manual should be updated to reflect current working practices and include any changes that will be required following the introduction of the incoming GIAS.</p>	<p>The Audit manual will be reviewed and updated during the 2025/26 financial year.</p> <p>Timescale: 31 July 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: This is currently being produced, however due to current workloads it has not yet been finalised.</p> <p>Updated Timescale: End of March 2026</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	13	Internal Audit should routinely include work in the Audit Plan to evaluate the design, implementation, and effectiveness of the organisation's counter fraud and ethics-related objectives, programmes, and activities.	<p>Internal Audit's working papers are to be amended to include areas for the Auditor to record that they have considered the following:</p> <ul style="list-style-type: none"> • Counter fraud activities • Potential savings and efficiencies • Any other general observations <p>A potential audit on ethics was considered during the planning process for the 2025/26 audit plan. This will be reconsidered in future years.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Internal Audit working papers have been amended as per recommendation – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	14	To help ensure compliance with PSIAS and incoming GIAS, the audit engagement letter should be reviewed and updated to explicitly incorporate links to corporate priorities and objectives, and the related risks.	<p>The audit engagement letter is to be reviewed and updated for the 2025/26 financial year.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Audit engagement letter has been reviewed and updated for 2025/26 financial year – Complete</p>
External PSIAS review 2024	15	The implementation rate of recommendations / actions is a key performance measure for the effectiveness of internal audit teams and the value added. The Head of FAIR, Chief Officers, and the Audit Committee should monitor the effectiveness of the new arrangements closely and take further action to remedy the situation if sufficient progress is not achieved.	<p>The implementation of recommendations is being closely monitored by the Governance and Assurance Board and the Members Assurance Group.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Governance and Assurance Board receive monthly updates on outstanding recommendations and progress on implementation – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024 (Points for consideration)	16	Consideration should be given to the inclusion of a positive statement in communications to confirm the degree of conformity and that there has been no compromise to ethics, independence, or objectivity.	<p>A statement of conformity / nonconformity will be included in each final audit report issued.</p> <p>Timescale: 30th June 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: A statement of conformity has been introduced into all reports from the 2025/26 audit plan – Complete</p>
External PSIAS review 2024 – (Points for consideration)	17	The Service should take the opportunity to build upon development of the Governance Group to ensure greater two-way engagement between the service and chief officers / senior leaders in both planning and reporting.	<p>The Corporate Governance Group has been disbanded, and a Governance and Assurance Board has been established. Internal Audit are represented on this group along with representatives from departments across the Council. All Audit Committee Papers are directed through Executive Leadership Team before being presented to Audit Committee. The planning process for 2025/26 involved more interaction with Services and this will be continued going forward, with plans to introduce monitoring reports for Departmental Management Teams and regular (quarterly) attendance at Directorate Management Teams to discuss progress on the audit plan and key issues including any outstanding audit recommendations.</p> <p>Timescale: 30th July 2025</p> <p>Responsible: Head of FAIR</p>

			<p>Update: The Head of FAIR and Senior Auditors have been invited and attend various Board and improvement groups which is improving two-way engagement – Complete</p>
External PSIAS review 2024 – (Points for consideration)	18	<p>The Head of FAIR, Democratic Services, and the Chair of the Audit Committee should develop a process for identification of all relevant training requirements for active Audit Committee Members, utilising self-assessment techniques.</p> <p>Consideration should be given to the sector practice recommended in CIPFA's Position Statement, Audit Committees in Local Authorities and Police 2022, and accompanying publication.</p>	<p>The Training for Audit Committee Members is being examined with a program of training to be established during 2025/26.</p> <p>Timescale: 30th June 2025</p> <p>Responsible: Monitoring Officer / S151 Officer / Head of FAIR</p> <p>Update: Audit Committee members have received training during 2025 from the Local Government Association (LGA) – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024 – (Points for consideration)	19	Consideration should be given to renewing efforts to recruit one or two co-opted independent members to complement the skills, experience and professional knowledge of the existing members of the Audit Committee. Enhancing the Audit Committee and its ability to challenge the Internal Audit Service should benefit governance of the Service and its outcomes.	<p>Action has been completed, and two independent members have been appointed to the Audit Committee.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR & Director of Law and Democratic Services</p> <p>Update: Two independent members have now been appointed to the Audit Committee – Complete</p>
Service Plan 2024/25	20	Develop monitoring reports for departments showing the position on the audit plan for their service	<p>Develop reports to disseminate and Internal Audit Service to attend departmental management teams on a regular basis (quarterly).</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR & Senior Auditors</p> <p>Update: Head of FAIR decided that they were going to disseminate updates to each of the Departmental Management Teams meetings on a quarterly basis. However, due to a long-term absence this has not been progressed.</p> <p>Senior Auditors are to progress this and will be providing departmental Head of Service an update on a quarterly basis. This will be introduced at the end of quarter 3.</p>

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