

**Internal Audit Compliance with Public Sector Internal Auditing Standards  
Summary progress against agreed improvement actions for Cumberland Council Internal Audit**

| Summary of agreed actions  |                        |  |  |              |
|--|------------------------|--|--|--------------|
| Improvement Action   | Responsible Manager    | Implementation Date  | Progress   | Status       |
| <b>Improvement Action 3:</b> Develop new Cumberland QAIP, including development of Talent Management section.  | Head of Internal Audit | <del>31 December 2023</del><br>28 February 2024<br>30 April 2024 | Initial research undertaken and initial review of methodology commenced. Review expected to be completed and communicated to staff April 2024.   | Revised Date |
| <b>Improvement Action 4:</b> Review and update Audit Library to ensure relevant and user-friendly.   | Audit Manager          | <del>31 March 2024</del><br>30 May 2024                          | No progress to date due to resource limitations (lower priority action). Revised date proposed.  | Revised Date |
| <b>Improvement Action 5:</b> Document agreed approach to client feedback as part of audit feedback process for individual reviews including developing an annual survey for all audit clients. | Audit Manager          | <del>31 March 2024</del><br>30 May 2024                          | No progress to date due to resource limitations (lower priority action). Revised date proposed.  | Revised Date |
| <b>Improvement Action 7:</b> Implement a data driven audit and risk universe to help identify and monitor the Council’s macro and micro risk environment.                                      | Head of Internal Audit | <del>31 December 2024</del><br>30 April 2025                     | Research into the work required identified this as a longer-term project, though progress has been made on identifying both auditing areas of the Council and potential data sources.<br><br>Time included in 2024/25 Internal Audit plan to continue development. | Revised Date |
| <b>Improvement Action 8:</b> Develop a report-writing guidance template to ensure consistent style and tone adopted.   | Head of Internal Audit | <del>31 December 2023</del><br>30 April 2024                     | No progress to date due to resource limitations (lower priority action). Revised date proposed.  | Revised date |