

## Public Sector Internal Audit Standards Action Plan Progress

Attribute Standards	Action	Progress
<p><b>1130 Impairment to Independence or Objectivity</b></p> <p>The internal audit activity may provide assurance services where it had previously performed consulting services, provided the nature of the consulting does not impair objectivity and provided individual objectivity is managed when assigning resources to the engagement.</p>	<p>Document in the audit manual how the risk of over-familiarity will be managed and ensure the management of this risk is documented on each audit file.</p>	<p><b>Complete</b></p> <p>The audit manual is now up to date.</p>
<p><b>2040 Policies and Procedures</b></p> <p>The chief audit executive must establish policies and procedures to guide the internal audit activity.</p>	<p>Review the audit manual and the electronic audit management system (Galileo) to ensure both reflect current working practices and standards.</p>	<p><b>Complete</b></p> <p>The audit manual is now up to date. The service is now using an alternative, inhouse solution for audit software.</p>