

Quality Assurance and Improvement Plan – 2015/16

Actions from assessment March 2015 – questions not scored as conforming

Ref	Conformance with the Standard	Compliance	Planned Action	Person Responsible	Timescale	Comment
3.1/ LGAN	Does the Internal Audit Charter define the terms 'board' and 'senior management', for the purposes of the internal audit activity? Note that it is expected that the audit committee will fulfil the role of the board in the majority of cases	Partial	Review definitions within the Charter	DW	Sept 2016	Ongoing. Charter sets out the functions of the board and where it lies. To be updated in the next review.
3.4	Does the QAIP include both internal and external assessments?	Partial	Continue internal assessments, external assessment to be completed by 2017/18	DW	2017	Ongoing. Internal assessments completed annually, again in March 2016. Agreed with Chair of AC and COG for external assessment to take place in 2016. Being arranged via WCAG
4.1	Has the CAE developed and put into place policies and procedures to guide the internal audit activity?	Partial	Audit manual to be updated after the introduction of integrated audit software.	DW	Autumn 2015	Achieved. Manual updated and reissued.
4.1	Has the CAE established policies and procedures to guide staff in performing their duties in a manner that conforms to the PSIAS? Examples include maintaining an audit manual and/or using electronic management systems.	Partial	Audit manual to be updated after the introduction of integrated audit software.	DW	Autumn 2015	Achieved. Manual updated and reissued.

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4.1	Are the policies and procedures regularly reviewed and updated to reflect changes in working practices and standards?	Partial	Audit manual to be updated after the introduction of integrated audit software.	DW	Autumn	Achieved. Manual produced and procedures around the use of the integrated software updated.
4.1	Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance?	Non compliance	Assurance mapping to be completed in 2015	DW	Autumn 2015	Not achieved. To be completed in 2016.
4.2	Has the internal audit activity evaluated the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities?	Partial	Review as part of CGWG – review of Code of Corporate Governance.	DW	Dec 2015	Ongoing. Audit work is based on the Council's objectives and priorities and covers some of the areas in the Code of Corporate Governance such as organisational performance management and communication of risk and control information.

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4.2	Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?	Partial	Improve awareness of fraud. Collect data on fraud risk.	DW	Mar 2016	Ongoing. Anti-Fraud and Corruption Strategy and Fraud Response Plan reviewed, updated and relaunched on Infonet. Question on fraud included in PAQ - need to analyse data collected.
4.3	If the criteria developed by management to evaluate and determine whether objectives and goals have been accomplished have been deemed inadequate, have the internal auditors worked with management to develop appropriate evaluation criteria?	Partial	Review PI's as part of audits.	DW	Mar 2016	Achieved. Scopes include management information. Use of CAMMS will enhance this.
	If the value for money criteria have been referred to, has the use of all the organisation's main types of resources been considered, including money, people and assets?	Partial	Develop vfm work	DW	Mar 2016	Achieved. Instruction to be aware of and report vfm issues in every audit. Several vfm reports issued.

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4.6	Has the CAE established a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action?	Partial	Review tracking, schedule in follow up audits.	DW	End 2015	Achieved. Tracking now maintained of all recommendations. Follow up audits considered as part of planning.