

Quality Assurance Improvement Programme – Components – from IIA standard.

	Component	Actions 2014/15	Planned Actions 2015/16	Completed Action 2015/16
1	Develop and maintain audit policies and procedures.	System for producing reports changed during the year – distribution of discussion draft reports, then debrief meeting to agree comments, then speedy issue of final reports. Further changes planned to include the use of bullet points instead of detailed recommendations, with management tasked with producing action points.	To be reviewed and reissued after introduction of MKInsight.	Manual and MKI procedures issued.
2	Administer and maintain the Internal Audit Manual	Not updated after the move from Tenon – awaiting introduction of MKInsight. To be updated during 2015/16.	To be reviewed and reissued after introduction of MKInsight.	Reissued January 2016
3	Ensure the financial and budget management of the department	Financial budget maintained through monthly monitoring	Monitor monthly.	Financial budget maintained through monthly monitoring.
4	Maintain the audit risk universe, gather and incorporate new information impacting the universe.	Audit universe derived from previous audits plus new developments. Incorporated in Strategic Planning.	Through liaison meetings, update for strategy	Audit Universe updated from audits and Improvement Plan and Risk Registers. Incorporated in strategic planning.

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5	Evaluate audit risk and produce the strategic plan	Strategic Plan produced using risks from Improvement Plan and own knowledge.	Produce strategic plan in early 2016 (annual update)	Strategic Plan produced using risks from Improvement Plan and own knowledge.
6	Agree and implement an annual plan	Annual Plan is the first year of the Strategic Plan completed in more detail. During 2014/15 it was produced for the old FCC structure then rearranged at half year to reflect the new FCC structure – with further consultation at that point.	Produce from strategic plan (annual update)	Annual Plan is the first year of the Strategic Plan.
7	Operate audit tools and use up to date technology	Department changed to MKInsight during the year. IDEA also in place and will be updated to v9.	Develop full usage of MKInsight.	MKI used for all stages of the audit process. IDEA used for more audits, when applicable.

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8	Manage recruitment to meet staffing needs	Full time member of staff recruited to fill vacancy at the start of the year. Current staffing levels agreed by Audit Committee and Chief Executive as being necessary, not affected by Business Planning.	Recruit as needed	No recruitment needed.
9	Complete annual performance appraisals	Appraisals completed.	Complete using new template and method.	Completed January 2016
10	Maintain training and development of staff	Training arranged after appraisals, also training on new software – MKInsight.	Maintain overview of courses, allocate as necessary.	Training log maintained. Development plan developed from the results of appraisals.
11	Evaluate post-audit questionnaires	Questionnaires evaluated on an ongoing basis – no problems.	Review and update. Maintain evaluation.	Questionnaires issued via MKI
12	Complete quarterly progress reports to audit committee	Progress reports presented to the AC every quarter.	Continue.	Progress reports presented to the AC every quarter.

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13	Monitor the implementation of audit recommendations	Fundamental and significant recommendations tracked using in-house system. Also some follow up work. Will be improved with the implementation of MKInsight.	Introduce tracking through MKInsight.	Actions now tracked through MKI
14	Keep the audit team up to date with professional best practice	Training courses, seminars etc. monitored. Manager, Principals and Senior Auditors attend where relevant.	Maintain overview of new developments, distribute as necessary.	Training log maintained.