

Quality Assurance Improvement Programme – Components (CIIA)

Appendix C

Ref	Component	Actions 2014/15	Completed Actions 2015/16	Planned Actions 2016/17
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.	Manual and MKI procedures reviewed and re-issued.	Going review of policies and procedures to ensure most effective working arrangements are in place.
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.	Reviewed and Reissued January 2016	Review and reissue if amended in 2017.
3	Ensure the financial and budget management of the department.	Financial budget maintained through monthly monitoring	Financial budget maintained through monthly monitoring.	Financial budget maintained through monthly monitoring.
4	Maintain the audit risk universe, gather and incorporate new	Audit universe derived from previous audits plus new developments. Incorporated in	Audit Universe updated from audits and Improvement Plan and Risk Registers. Incorporated	Audit Universe updated from audits and Improvement Plan and Risk Registers. Incorporated

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	information impacting the universe.	Strategic Planning.	in strategic planning.	in strategic planning. Quarterly meetings has been introduced with Chief Officers and their DMT and bimonthly with the Chief Executive to ensure the audit plan remains a live document.
5	Evaluate audit risk and produce the strategic plan.	Strategic Plan produced using risks from Improvement Plan and own knowledge.	Strategic Plan produced using risks from Improvement Plan and own knowledge.	Strategic Plan produced using risks from Improvement Plan and own knowledge and through consultation with Management.
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.	Annual Plan is the first year of the Strategic Plan.	Annual Plan is the first year of the Strategic Plan. It will be presented to Audit Committee on 15 March 2017 for approval.
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.	MKInsight used for all stages of the audit process. IDEA used for more audits, when applicable.	MKInsight used for all stages of the audit process. There will be an increased use of Further development the use of IDEA root cause analysis.

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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.	No recruitment needed.	Recruitment to the post of Senior Auditor and Internal Audit Manager. The Principal Auditor is acting up to Interim Internal Audit Manager however the Principal Auditor's post has not been backfilled.
9	Complete annual performance appraisals.	Appraisals completed.	Completed January 2016 using new template and method	To bring appraisals in line with the Interim Internal Audit Managers, appraisals will be delayed from January to April.
10	Maintain training and development of staff.	Training arranged after appraisals, also training on new software – MKInsight.	Training log maintained. Development plan developed from the results of appraisals.	Training log maintained. Development plan developed from the results of appraisals.
11	Evaluate post-audit questionnaires.	Questionnaires evaluated on an ongoing basis – no problems.	Questionnaires now issued via MKI	Questionnaires now issued via MKI. Further scope for improvement as there has been a decrease in the number of questionnaires being returned.
12	Complete quarterly progress reports to audit committee.	Progress reports presented to the AC every quarter.	Progress reports presented to the AC every quarter.	Progress reports presented to the AC every quarter.
13	Monitor the implementation of	Fundamental and significant recommendations tracked	Actions now tracked through MKInsight	Actions now tracked through MKInsight.

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	audit recommendations.	using in-house system. Also some follow up work. Will be improved with the implementation of MKInsight.		A monthly report of all outstanding actions is issued to Chief Officers and presented to Audit Committee.
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.	Training log maintained.	Training log maintained.