

Quality Assurance Improvement Programme – Components (CIA) 2018/19 **Appendix C**

Ref	Component	2018/19 Actions following 2017/18 Assessment	Status of 2018/19 Actions	2019/20 Planned Actions following 2018/19 Assessment
1	Develop and maintain audit policies and procedures.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place.	<p>In Progress – Action to Remain Open</p> <p>Policies and procedures updated on an ongoing basis, including MK.</p> <p>The Audit Charter is currently being updated to address the actions within the Quality Assurance Improvement Plan (QAIP). The updated Charter will be presented to Audit Committee in June for consideration and approval.</p>	<p>Ongoing review of policies and procedures to ensure most effective working arrangements are in place.</p> <p>Review and update the Audit Charter as required.</p>
2	Administer and maintain the Internal Audit Manual.	Review and reissue if amended in 2018.	<p>Completed – Action to Remain Open</p> <p>The manual has been updated to include Internal Audits the document retention policy as an appendix.</p>	Review and reissue, if amended, in 2019.
3	Ensure the financial and budget management of the department.	Monitor financial budget management through the use of Collaborative Planning (CP) Software.	<p>Completed – Action to Remain Open</p> <p>Monthly financial budget monitoring has been undertaken using CP Software.</p>	Continue to maintain financial budget through monthly monitoring via CP Software.
4	Maintain the audit risk universe, gather and incorporate new	Update audit universe from audits, the Council Plan and Risk Registers. Incorporated in	<p>Completed – Action to Remain Open</p> <p>Assurance mapping exercise has been</p>	Continue to maintain an up to date audit universe which mirrors the Council's Priorities

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	information impacting the universe.	<p>strategic planning.</p> <p>Continue to monitor plan on a quarterly basis with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan can respond to emerging issues.</p>	<p>undertaken of the Audit Universe, taking into account past audits, the Council Plan, Strategic Risk and external assurance etc.</p> <p>Quarterly meetings continued to be held with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan remains a live document.</p>	<p>and Strategic Risks.</p> <p>Continue to monitor the plan on a quarterly basis with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan can respond to emerging issues.</p>
5	Evaluate audit risk and produce the strategic plan.	Strategic Plan produced using risks from Council Plan and own knowledge and through consultation with Management.	<p>Completed – Action to Remain Open</p> <p>Strategic Plan produced using the Council Plan, strategic risks, operational intelligence and consultation with Chief Officers, their Senior Management Team and Chief Executive.</p>	Continue to produce the Strategic Plan using a risk based approach undertaken in 2018/19.
6	Agree and implement an annual plan.	Annual Plan is the first year of the Strategic Plan. It will be presented to Audit Committee on 21 March 2018 for approval.	<p>Completed – Action to Remain Open</p> <p>The Strategic Plan and Annual Plan was approved by Audit Committee on 21 March 2018.</p>	Strategic Plan (including annual plan) to be presented for approval by Audit Committee on 27 March 2019.

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7	Operate audit tools and use up to date technology.	<p>MKinsight to be used for all stages of the audit process.</p> <p>Further develop the use of IDEA and root cause analysis.</p>	<p>Part Completed – Action to Remain Open</p> <p>MK Insight used for all audit work undertaken.</p> <p>New Control Risk Self Assessments have been developed using MKinsight.</p> <p>There has also been an increase use in CAATS; however, due to available resources, root cause analysis has not been rolled out to date.</p>	<p>Continue to use MKinsight for all stages of the audit process.</p> <p>Continue to develop the teams' skills in using Computer Assisted Auditing Techniques Software (CAATS).</p> <p>Continue to develop root cause analysis.</p>
8	Manage recruitment to meet staffing needs.	No further recruitment needed.	<p>Completed – Action to Remain Open</p> <p>Due to the retirement of the Principal Auditor a recruitment exercise is underway.</p>	Continue to monitor the staffing needs of the team.
9	Complete annual performance appraisals.	Continue to undertake annual appraisals, due April / May 2018.	<p>Completed – Action to Remain Open</p> <p>All appraisals were completed during April May 2018.</p>	Continue to undertake annual appraisals, due April / May 2019.
10	Maintain training and development of staff.	<p>Continue to maintain training and development plan following appraisals.</p> <p>Revisit the succession planning exercise undertaken to identify</p>	<p>Completed – Action to Remain Open</p> <p>Training continues to be undertaken by the services, with the CIA qualified auditors undertaken their mandatory 30 hours.</p>	<p>Continue to maintain training and development plan following appraisals.</p> <p>Continue support the team with their training needs.</p>

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		future workforce development requirements. This will consider the appointment of the new Principal Auditor in March 2018 and the retirement of a Principal Auditors post in March 2019.	<p>As part of succession planning, one member of the team has started to study for the qualification of Certified Internal Auditor.</p> <p>In September 2018 the Graduate Trainee appointed commenced studying the Chartered Institute of Public Financial & Accountancy's professional qualification (CIPFA).</p>	Revisit the succession planning exercise undertaken to identify future workforce development requirements.
11	Evaluate post-audit questionnaires.	<p>Continue to issue questionnaires via MKI.</p> <p>Explore scope for improvement in officers returning completed questionnaires.</p>	<p>Part Completed - Action to Remain Open</p> <p>Questionnaires continue to be issued via MKI.</p> <p>Due to technical issues with the MKI software following an update, there has been little scope for improvement during the year.</p>	<p>Continue to issue questionnaires via MKI.</p> <p>Explore scope for improvement in officers returning completed questionnaires.</p>
12	Complete quarterly progress reports to audit committee.	Present progress reports to the AC every quarter.	<p>Completed – Action to Remain Open</p> <p>Progress reports presented to the AC every quarter.</p>	Continue to present progress reports AC every quarter.
13	Monitor the implementation of audit	Actions now tracked through MKinsight.	Completed – Action to Remain Open	Continue to track actions due for implementation through

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	recommendations.	A monthly report of all outstanding actions is issued to Chief Officers and presented to Audit Committee.	<p>All actions are tracked through MKinsight.</p> <p>It is the responsibility of management to ensure actions are implemented, a monthly report continues to be issued of all outstanding actions to Chief Officers and presented to Audit Committee.</p> <p>Chief Officers will also be notified when a high priority actions is implemented.</p>	MKinsight.
14	Keep the audit team up to date with professional best practice.	Training courses, seminars, etc. are monitored. Manager, Principals and Senior Auditors attend where relevant.	<p>Completed – Action to Remain Open</p> <p>Training courses, seminars, etc. are monitored. Manager, Principals and Senior Auditors attend where relevant.</p>	Continue to invest in the professional development of the Internal Auditors through attendance on training courses, seminars, and webinars where budget allows.