

Quality Assurance Improvement Programme – Components (CIIA) 2021/22 **Appendix C**

Ref	Component	2021/22 Planned Actions following 2020/21 Assessment	Status of 2021/22 Actions	2022/23 Planned Actions following 2021/22 Assessment
1	Develop and maintain audit policies and procedures.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place. Review and update the Audit Charter as required.	Completed – Action to Remain Open The Audit Charter was updated to address the actions within the Quality Assurance Improvement Programme (QAIP). The updated Charter was presented and approved by Governance and Audit Committee in January 2022.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place. Review and update the Audit Charter as required.
2	Administer and maintain the Internal Audit Manual.	Review and reissue, if amended, in 2021.	Completed – Action to Remain Open The manual has been updated to include Internal Audits document retention policy as an appendix. It was last reviewed in February 2022.	Review and reissue, if amended, in 2022.
3	Ensure the financial and budgetary management of the department.	Continue to maintain financial budget through monthly monitoring via CP Software.	Completed – Action to Remain Open Monthly financial budget monitoring has been undertaken using CP Software.	Continue to maintain financial budget through monthly monitoring via CP Software and monthly meetings with Finance.
4	Maintain the audit risk universe, gather and	Continue to maintain an up to date audit universe which	Completed – Action to Remain Open	Continue to maintain an up to date audit universe which mirrors the

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	incorporate new information impacting the universe.	mirrors the Council's Priorities and Strategic Risks. 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.	Assurance mapping exercise has been undertaken of the Audit Universe, taking into account past audits, the Council Plan, Strategic Risk and external assurance etc. Quarterly meetings continue 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.	Council's Priorities and Strategic Risks. 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.
5	Evaluate audit risk and produce the strategic plan.	Continue to produce the Strategic Plan using the risk based approach undertaken in 2021/22.	Completed – Action to Remain Open Strategic Plan produced using the Council Plan, strategic risks, operational intelligence and consultation with Chief Officers, their Senior Management Teams and Chief Executive.	Continue to produce the Strategic Plan using the risk based approach undertaken in 2022/23.
6	Agree and implement an annual plan.	Strategic Plan (including annual plan) to be presented for approval by Audit Committee on 24 March 2021.	Completed – Action to Remain Open The Strategic Plan and Annual Plan was approved by the then Audit Committee on 24 March 2021.	Strategic Plan (including annual plan) to be presented for approval by Governance & Audit Committee on 14 March 2022.

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7	Operate audit tools and use up to date technology.	<p>Continue to use Pentana Audit for all stages of the audit process.</p> <p>Continue to develop the teams' skills in using Computer Assisted Auditing Techniques Software (CAATS) using Active Data.</p>	Pentana Audit used for all audit work undertaken.	<p>Continue to use Pentana Audit for all stages of the audit process.</p> <p>Continue to develop the teams' skills in using Computer Assisted Auditing Techniques Software (CAATS) using Active Data.</p>
8	Manage recruitment to meet staffing needs.	Continue to monitor the staffing needs of the team.	<p>Completed – Action to Remain Open</p> <p>Staffing within the team has been continuously monitored throughout the year given the LTS of two members of the team.</p>	Continue to monitor the staffing needs of the team.
9	Complete annual performance appraisals.	Continue to undertake annual appraisals, due June / July 2021.	<p>Completed – Action to Remain Open</p> <p>All appraisals were completed during June / July 2021 apart from two officers who were on long term sickness at the time.</p>	Continue to undertake annual appraisals, due June / July 2022.
10	Maintain training and development of staff.	<p>Continue to maintain training and development plan following appraisals.</p> <p>Continue to support existing officers to study for the professional qualifications.</p>	<p>Completed – Action to Remain Open</p> <p>Training continues to be undertaken by the services, with the CIA qualified auditors undertaking their mandatory 20</p>	<p>Continue to maintain training and development plan following appraisals.</p> <p>Continue to support existing officers to study for the professional qualifications.</p>

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		<p>Continue to support the team with their training needs.</p> <p>Revisit the succession planning exercise undertaken to identify future workforce development requirements.</p>	<p>hours per annum continued professional development (CPD)</p> <p>As part of succession planning, one member of the team is studying for the qualification of Chartered Internal Auditor.</p> <p>A Senior Auditor and the graduate trainee are currently studying the Chartered Institute of Public Financial & Accountancy's professional qualification (CIPFA).</p> <p>Another officer has just completed qualification as a Counter Fraud Specialist.</p>	<p>Continue to support the team with their training needs.</p> <p>Revisit the succession planning exercise undertaken to identify future workforce development requirements.</p>
11	Evaluate post-audit questionnaires.	Continue to issue questionnaires via Pentana Audit.	<p>Completed - Action to Remain Open</p> <p>Questionnaires continue to be issued via Pentana Audit.</p>	Continue to issue questionnaires via Pentana Audit.
12	Complete quarterly progress reports to audit committee.	Continue to present progress reports to Audit Committee every quarter.	<p>Completed – Action to Remain Open</p> <p>Progress reports presented to the Governance & Audit Committee every quarter.</p>	Continue to present progress reports to Governance & Audit Committee every quarter.
13	Monitor the implementation of audit recommendations.	Continue to track actions due for implementation through Pentana Audit and report progress to	<p>Completed – Action to Remain Open</p> <p>All actions are tracked through</p>	Continue to track actions due for implementation through Pentana Audit and report progress to Governance &

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		Audit Committee as part of the quarterly update report.	<p>Pentana.</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 Governance & Audit Committee.</p> <p>Chief Officers are also be notified when a high priority action is implemented.</p>	Audit Committee as part of the quarterly update report.
14	Keep the audit team up to date with professional best practice.	Continue to invest in the professional development of the Internal Auditors through attendance on training courses, seminars, and webinars where budget allows.	<p>Completed – Action to Remain Open</p> <p>Training courses, seminars, etc. are monitored. Manager, Principals and Senior Auditors attend where relevant.</p> <p>During 2021 the following courses / seminars have been attended by staff within the Team:</p> <p>20 hours CIA training</p> <p>CIA study and exams</p> <p>CIPFA Studies and Exams</p> <p>Counter Fraud Specialist Exam</p> <p>Attendance Management</p> <p>Disciplinary Policy / Investigation</p>	Continue to invest in the professional development of the Internal Auditors through attendance on training courses, seminars, and webinars where budget allows.

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			Officer Training Understanding Hate Crime Tenancy Fraud Awareness Cyber Security Seminar Think before you Click Well-Being Future Generations (WFG) & Environment Social Governance (ESG)	