

Quality Assurance and Improvement Plan – 2014/15

APPENDIX B

Actions from assessment March 2014 – 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.
3.2/ LGAN	Does the Chief Executive or equivalent undertake, countersign, contribute feedback to or review the performance appraisal of the CAE?	No	Next appraisal March 2015	DW	Mar 2015	Achieved.
3.2/ LGAN	Is feedback sought from the chair of the audit committee for the CAE's performance appraisal?	No	Next appraisal March 2015	DW	Mar 2015	Achieved.
3.4	Has the CAE developed a QAIP that covers all aspects of the internal audit activity and enables conformance with all aspects of the PSIAS to be evaluated	Partial	QAIP being developed. However some aspects of QA have been completed in the past, particularly internal assessments against CIPFA Code of Practice and ongoing review of work	DW	Mar 2015	Achieved. This programme itself.
3.4	Does the QAIP assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement?	Partial	Assessment from 2013/14 gave the assessment. Partial or non-compliance answers identified opportunities for improvement	DW	Mar 2015	Achieved. This review, evidence for 2014/15 self-assessment.

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3.4	Does the CAE maintain the QAIP?	Partial	Produce, update and maintain the QAIP file and process	DW	Mar 2015	Achieved. See electronic and manual file, this update.
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 2015.
4.1/ LGAN	Does the risk based plan set out the respective priorities of the pieces of work?	Partial	Update in next annual plan	DW	Mar 2015	Achieved. Strategy for 2015/16 to 2017/18 includes audit risk ratings
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 2014	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 2015	Ongoing. Anti-Fraud and Corruption Strategy and Fraud Response Plan reviewed and updated. Going through committee, will be launched on Infonet. E learning module to be launched. Question on fraud included in PAQ.
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 2015	Achieved. Scopes include management information.
	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 2015	Achieved. Instruction to be aware of and report VFM issues in every audit.

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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	Sept 2014	Achieved. The need for Follow up audits reviewed, three identified and completed. Tracking maintained of high or medium recommendations from red reports. Will be extended to all reports with the introduction of Insight – 2015/16.