

Quality Assurance Improvement Programme – Components (CIIA)

Appendix C

Ref	Component	Actions following 2016/17 Assessment	Status of Actions following 2016/17 Assessment	Planned Actions following 2017/18 Assessment
1	Develop and maintain audit policies and procedures.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place.	Part Completed Policies and procedures updated on an ongoing basis, including MK. Audit Charter needs to be updated to reflect the QAIP.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place. Further update required to the Audit Charter.
2	Administer and maintain the Internal Audit Manual.	Review and reissue if amended in 2017.	Ongoing Due to limited resources this financial year, the manual has not been reviewed.	Review and reissue, if amended, in 2018.
3	Ensure the financial and budget management of the department.	Financial budget maintained through monthly monitoring.	Ongoing Financial budget maintained through monthly monitoring using Collaborative Planning (CP) Software.	Continue to maintain financial budget through monthly monitoring via CP Software.
4	Maintain the audit risk universe, gather and incorporate new information impacting the universe.	Update audit universe from audits and Council Plan and Risk Registers. Incorporated in strategic planning. Introduce quarterly meetings with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit	Completed Audit Universe updated from audits and Council Plan and Risk Registers. Incorporated in strategic planning. Quarterly meetings introduced with Chief Officers and their Portfolio Senior Management Team and	Continue to maintain an up to date audit universe which mirrors the Council's Priorities and Strategic Risks. 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

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		plan remains a live document.	bimonthly with the Chief Executive to ensure the audit plan remains a live document.	the audit plan can respond to emerging issues.
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</p> <p>Strategic Plan produced using risks from Council Plan, strategic and reputational risk, own knowledge 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 2017/18.
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 15 March 2017 for approval.	<p>Completed</p> <p>Strategic Plan (including annual plan) approved by Audit Committee on 15 March 2017.</p>	Strategic Plan (including annual plan) to be presented for approval by Audit Committee on 21 March 2018.
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 root cause analysis.</p>	<p>Ongoing</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 been an increase use in IDEA; 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 and increase the use of IDEA.</p> <p>Introduce root cause analysis.</p>

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8	Manage recruitment to meet staffing needs.	<p>Recruitment to the post of Senior Auditor and Internal Audit Manager.</p> <p>The Principal Auditor is acting up to Interim Internal Audit Manager; however, the Principal Auditor's post has not been backfilled.</p>	<p>Completed</p> <p>Appointments were made to both the Senior Auditor and Internal Audit Manager post. The post for Principal Auditor was not backfilled during the period October 2016 – January 2018.</p> <p>An appointment has now been made for new Principal Auditor who joins Flintshire on 19th March.</p>	No further recruitment needed.
9	Complete annual performance appraisals.	To bring appraisals in line with the Interim Internal Audit Managers, appraisals will be delayed from January to April.	<p>Completed</p> <p>Complete appraisals using new template and method in April / May.</p>	Continue to undertake annual appraisals, due April / May 2018.
10	Maintain training and development of staff.	Maintain training log and development plan following appraisals.	<p>Ongoing</p> <p>Training log and development plan is maintained.</p>	<p>Continue to maintain training and development plan following appraisals.</p> <p>Revisit the succession planning exercise undertaken to identify 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>
11	Evaluate post-audit questionnaires.	<p>Questionnaires now issued via MKI.</p> <p>Further scope for improvement as</p>	<p>Ongoing</p> <p>Questionnaire continue to be issued via MKI.</p>	<p>Continue to issue questionnaires via MKI.</p> <p>Explore scope for improvement in</p>

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		there has been a decrease in the number of questionnaires being returned.	Further scope for improvement as there continues to be a decrease in the number of questionnaires being returned.	officers returning completed questionnaires.
12	Complete quarterly progress reports to audit committee.	Present progress reports to the AC every quarter.	Ongoing Progress reports presented to the AC every quarter.	Continue to present progress reports AC every quarter.
13	Monitor the implementation of audit recommendations.	Actions now tracked through MKinsight. A monthly report of all outstanding actions is issued to Chief Officers and presented to Audit Committee.	Ongoing All actions tracked through MKinsight. Monthly reports issued to all chief officers of all actions outstanding.	Continue to track actions due for implementation through MKinsight. As it is the responsibility of management to ensure actions are implemented, a monthly report will continue to be issued of all outstanding actions to Chief Officers and presented to Audit Committee. For information, a report will be issued to all Chief Officers where high priority actions have been implemented and closed.
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.	Ongoing Training courses, seminars, etc. are monitored. Manager, Principals and Senior Auditors attend where relevant.	Continue to invest in the professional development of the Internal Auditors through attendance on training courses, seminars, and webinars where budget allows.