

**Quality Assurance and Improvement Plan (QAIP) - Actions – 2019/20**

**Appendix B**

Actions Outstanding from External Assessment (EA) March 2017 and or Self-Assessment (SA) March 2020 (questions not scored as conforming)

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Resp.	Timescale	Comment
2120 (SA)	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.(2120)	LB	Implemented  Implemented  Partly Complete - March 2020	<p>Fraud risk analysis is undertaken as part of each audit review.</p> <p>Anti-Fraud and Corruption Strategy and Fraud Response Plan has been updated and presented to audit Committee in February 2019.</p> <p>Develop an online reporting solution which would support digital and customer strategies during 2019/20. This is currently at the test stage however due to COVID-19 this is currently on hold.</p> <p>Once in operational the fraud reporting system and Whistleblowing policy will be promoted via change exchange.</p>
1000 (EA) (SA)	The internal audit charter does not define the term 'senior management', for the purposes of the internal audit activity. (EA)	Partial	(EA) The Service could insert a definition in the Independence & Authority (para 6, point 5) of the IA Charter, or revise the Charter by inserting a catch-all statement such as "For the purposes of Internal Audit activity, the Audit Committee is	LB	Implemented	<p>The Charter has been updated and approved by Audit Committee in June 2019 to:</p> <ul style="list-style-type: none"> <li>Define the term of Senior Management. Deferred from March 2018 to July 2018.</li> </ul>

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	The Audit Charter does not make reference to auditing a third party. (SA)		equivalent to the 'Board' and the Chief Officers' Team constitutes 'Senior Management'. (1000) LGAN  (SA) Following the transfer out of Leisure & Libraries and Cleaning & Catering Services, the Charter needs to be updated to define the nature of the assurance provided to Aura and NEWydd. (1000.A1)			<ul style="list-style-type: none"> <li>Include reference to auditing a third party (Aura / NEWydd).</li> </ul>
2110 (SA & EA)	Internal Audit reviews the activities in place that manage and monitor the effective implementation of the organisation's ethics and values.	Partial	(SA) Review as part of CGWG – review of Code of Corporate Governance.  (EA) The Service needs to undertake a review to evaluate the design, implementation and effectiveness of the Council's ethics related objectives, programs & activities. (2110.A1)	LB	Partly Complete	<p>Audit work is based on the Council's objectives and priorities and covers areas in the Code of Corporate Governance such as organisational, performance management, and communication of risk and control information.</p> <p>Whilst ethics is considered as part of routine audits, a specific review on ethics and values has been included within the 2019/20 audit plan. This audit is currently in progress however due to COVID-19 this is on hold.</p>
1120 (EA)	The regular rotation of work between officers has not been documented in the Service's Charter.	Suggestion	The Service could insert an additional statement under the 'Independence and Authority' section of the Charter confirming regular rotation of work is usually adhered to in	LB	Implemented	Whilst the Audit Charter has been updated to address this point, it should be acknowledged that ensuring independence and objectivity is a priority within the team; however, in some instances a conscious decision has been

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			order to further enhance independence and objectivity. (1120)			made to use the same auditor for key system reviews to develop expertise and specialism within the team as this adds value to the audit and reduces resources.
2120 (SA)	Internal auditors address risk during consulting engagements consistently with the objectives of the engagement?	Generally Comply Identified opportunity for further improvement	There is further opportunity to develop the process for delivering consultancy / advisory work to have a more structured approach.	LB	Ongoing	Internal Audit continues to provide and develop the consultancy and advisory work provided to the Portfolios.
2210 (SA)	Value for money criteria has been considered, including the organisation's main types of resources been considered, e.g. money, people and assets?	Generally Comply Identified opportunity for further improvement	Include as part of future scopes whether management are making best use of resources.	LB	Ongoing	This would be included where relevant in specific audits.