

**Quality Assurance Improvement Programme – Components (CIA) 2019/20 Appendix C**

Ref	Component	2019/20 Actions following 2018/19 Assessment	Status of 2019/20 Actions	2020/21 Planned Actions following 2019/20 Assessment
1	Develop and maintain audit policies and procedures.	<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 Programme (QAIP). The updated Charter will be presented to Audit Committee in June for consideration and approval.</p>	<p><b>Completed – Action to Remain Open</b></p> <p>The Audit Charter was updated to address the actions within the Quality Assurance Improvement Programme (QAIP). The updated Charter was presented and approved by Audit Committee in June 2019.</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><b>Completed – Action to Remain Open</b></p> <p>The manual has been updated to include Internal Audits document retention policy as an appendix.</p>	Review and reissue, if amended, in 2019.
3	Ensure the financial and budgetary management of the department.	Monitor financial budget management through the use of Collaborative Planning (CP) Software.	<p><b>Completed – Action to Remain Open</b></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><b>Completed – Action to Remain Open</b></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><b>Completed – Action to Remain Open</b></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 the risk based approach undertaken in 2019/20.
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 27 March 2019 for approval.	<p><b>Completed – Action to Remain Open</b></p> <p>The Strategic Plan and Annual Plan was approved by Audit Committee on 27 March 2019.</p>	Strategic Plan (including annual plan) to be presented for approval by Audit Committee on 25 March 2020.

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7	Operate audit tools and use up to date technology.	<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>	<p><b>Part Completed – Action to Remain Open</b></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 since we have moved from IDEA to Active Data; 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) using Active Data.</p>
8	Manage recruitment to meet staffing needs.	Continue to monitor the staffing needs of the team.	<p><b>Completed – Action to Remain Open</b></p> <p>Staffing within the team has been continuously monitored throughout the year given the turnover of staff following two retirements and one secondment.</p> <p>Alternative arrangements have been sought to address these vacancies with the increase of hours for the current part time staff.</p>	Continue to monitor the staffing needs of the team.
9	Complete annual performance appraisals.	Continue to undertake annual appraisals, due April / May 2019.	<p><b>Completed – Action to Remain Open</b></p> <p>All appraisals were completed during April May 2019.</p>	Continue to undertake annual appraisals, due April / May 2020.

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10	Maintain training and development of staff.	<p>Continue to maintain training and development plan following appraisals.</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>	<p><b>Completed – Action to Remain Open</b></p> <p>Training continues to be undertaken by the services, with the CIA qualified auditors undertaking their mandatory 30 hours per annum continued professional development (CPD)</p> <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 &amp; Accountancy’s professional qualification (CIPFA). Since then, the Graduate Trainee has been appointed to a Senior Auditor position in September 2019 and continues with these studies.</p>	<p>Continue to maintain training and development plan following appraisals.</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.	<p>Continue to issue questionnaires via MKI.</p> <p>Explore scope for improvement in percentage of officers returning completed questionnaires.</p>	<p><b>Part Completed - Action to Remain Open</b></p> <p>Questionnaires continue to be issued via MKI.</p>	<p>Continue to issue questionnaires via MKI.</p> <p>Explore scope for improvement in percentage of officers returning completed questionnaires.</p>
12	Complete quarterly	Present progress reports to the	<b>Completed – Action to Remain Open</b>	Continue to present progress

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	progress reports to audit committee.	Audit Committee every quarter.	Progress reports presented to the Audit Committee every quarter.	reports to Audit Committee every quarter.
13	Monitor the implementation of audit recommendations.	<p>Actions now tracked through MKinsight.</p> <p>A monthly report of all outstanding actions is issued to Chief Officers and presented to Audit Committee.</p>	<p><b>Completed – Action to Remain Open</b></p> <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 are also be notified when a high priority action is implemented.</p>	Continue to track actions due for implementation through MKinsight and report progress to 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><b>Completed – Action to Remain Open</b></p> <p>Training courses, seminars, etc. are monitored. Manager, Principals and Senior Auditors attend where relevant.</p> <p>During 2019 the following courses / seminars have been attended by staff within the Team:</p> <p>Counter Fraud Seminar Cyber Security Course</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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			Safeguarding Awareness Social Media Investigation Training Pension Fund Committee Training Dementia Training Data Protection Training WAO Fraud Training Cyber Security Seminar Treasury Management Mindfulness Training Defibrillator Training 30 hours CIA training CIA study and exams CIPFA Studies and Exams	