

Quality Assurance Improvement Programme – Components (CIA) 2020/21 Appendix C

Ref	Component	2020/21 Actions following 2019/20 Assessment	Status of 2020/21 Actions	2021/22 Planned Actions following 2020/21 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>Completed – Action to Remain Open</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 January 2021.</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.	<p>Review and reissue if amended in 2019.</p>	<p>Completed – Action to Remain Open</p> <p>The manual has been updated to include Internal Audits document retention policy as an appendix. It was last reviewed in 2019 due to impact of the pandemic</p>	<p>Review and reissue, if amended, in 2021.</p>
3	Ensure the financial and budgetary management of the department.	<p>Monitor financial budget management through the use of Collaborative Planning (CP) Software.</p>	<p>Completed – Action to Remain Open</p> <p>Monthly financial budget monitoring has been undertaken using CP Software.</p>	<p>Continue to maintain financial budget through monthly monitoring via CP Software.</p>

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4	Maintain the audit risk universe, gather and incorporate new information impacting the universe.	<p>Update audit universe from audits, the Council Plan and Risk Registers. Incorporated in 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>Completed – Action to Remain Open</p> <p>Assurance mapping exercise has been 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>Continue to maintain an up to date audit universe which mirrors the Council’s Priorities 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>Completed – Action to Remain Open</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. However due to the pandemic the plan had to be put on hold during April – September 2020 and a revised plan submitted to Audit Committee in 2020 taking into account the additional advisory work to the</p>	Continue to produce the Strategic Plan using the risk based approach undertaken in 2021/22.

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			business whilst responding to the emergency.	
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 25 March 2020 for approval.	<p>Completed – Action to Remain Open</p> <p>The Strategic Plan and Annual Plan was ready for approval by Audit Committee on 25 March 2020 however to the emerging pandemic the audit committee was cancelled. A revised audit plan was presented to Audit Committee in September 2020.</p>	Strategic Plan (including annual plan) to be presented for approval by Audit Committee on 24 March 2021.
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).</p> <p>Continue to develop root cause analysis.</p>	<p>Part Completed – Action to Remain Open</p> <p>Pentana Audit used for all audit work undertaken.</p> <p>New Control Risk Self Assessments have been developed using Pentana Audit.</p> <p>Due to the pandemic this has not been actively pursue however this will resume. . Due to available resources, root cause analysis has not been rolled out to date.</p>	<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>

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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 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 2020.	<p>Completed – Action to Remain Open</p> <p>All appraisals were completed during June / July 2020 apart from one officer who was on long term sickness at the time.</p>	Continue to undertake annual appraisals, due June / July 2021.
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</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 30 hours per annum continued professional development (CPD)</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> <p>Continue to support the team with their training needs.</p>

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		workforce development requirements.	<p>As part of succession planning, one member of the team is studying for the qualification of Chartered Internal Auditor.</p> <p>Another Senior Auditor is currently studying the Chartered Institute of Public Financial & Accountancy's professional qualification (CIPFA). Both officers are half way through their professional qualifications.</p> <p>Another officer is just due to start a qualification as a Counter Fraud Specialist.</p>	Revisit the succession planning exercise undertaken to identify future workforce development requirements.
11	Evaluate post-audit questionnaires.	<p>Continue to issue questionnaires via Pentana Audit.</p> <p>Explore scope for improvement in percentage of officers returning completed questionnaires.</p>	<p>Part 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.	Present progress reports to the Audit Committee every quarter.	<p>Completed – Action to Remain Open</p> <p>Progress reports presented to the Audit Committee every quarter.</p>	Continue to present progress reports to Audit Committee every quarter.
13	Monitor the implementation of audit	Actions now tracked through MKinsight.	Completed – Action to Remain Open	Continue to track actions due for implementation through

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	recommendations.	A monthly report of all outstanding actions is issued to Chief Officers and presented to Audit Committee.	<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>	Pentana Audit 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>Completed – Action to Remain Open</p> <p>Training courses, seminars, etc. are monitored. Manager, Principals and Senior Auditors attend where relevant.</p> <p>During 2020 the following courses / seminars have been attended by staff within the Team:</p> <p>30 hours CIA training CIA study and exams CIPFA Studies and Exams</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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			Corporate Safeguarding Awareness Public Services Ombudsman for Wales (PSOW) – Complaint Handling CIPFA – Head of Audit Opinion IIA Remote Working and report writing for Internal Auditors Pentana Audit and Morgan Kai Road Map Webinar Social Values Webinar Lead and Manage Remote Teams Counter Fraud Seminar	