

APPENDIX A

INTERNAL AUDIT QUALITY ASSURANCE & IMPROVEMENT PLAN (MARCH 2024)

PSIAS REF.	STANDARD	CURRENT COMPLIANCE	ACTION	RESPONSIBILITY	TARGET DATE
3 5.4	Demonstrating quality and continuous improvement. Quality Assurance & Improvement Programme	Partial	This is the first internal assessment against PSIAS that has been undertaken, and this QAIP has been developed following the assessment to work towards full conformity.	Head of Audit & Risk Management	March'24
3	Risk-based assurance, based on an adequate risk assessment	Partial	Develop an 'audit universe' to ensure all auditable areas are identified and risk-assessed to inform future audit planning.	Head of Audit & Risk Management	March'24
5.1	Internal Audit Charter which: <ul style="list-style-type: none"> ➤ Defines the purpose, authority and responsibility of internal audit ➤ Defines the terms 'board' and 'senior management' ➤ Defines the role of internal audit in any fraud related work ➤ Anti-fraud and corruption policies require CAE to be notified ➤ Defines the nature of any consulting services 	Partial Partial Non-compliant Non-compliant Non-compliant	Review and update the current internal audit charter to ensure full compliance with PSIAS.	Head of Audit & Risk Management	March'24
5.2	CAE's roles and responsibilities outside internal audit need to be defined in the Charter and reviewed by the board.	Partial	Include the Head of Audit & Risk Management's responsibilities for risk management and counter-fraud in the charter for review by the Audit & Governance Committee	Head of Audit & Risk Management	March'24

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5.3	Knowledge of computer assisted audit techniques (CAATs) and data analysis techniques.	Partial	Investigate use of CAATs to determine whether they would be of any benefit in undertaking audit reviews.	Head of Audit & Risk Management and Audit Manager	Sept'24
5.4	Ongoing performance management: <ul style="list-style-type: none"> ➤ Comprehensive targets ➤ Targets measured, monitored and reported ➤ Stakeholder feedback 	Non-compliant	Develop a comprehensive set of performance targets, including stakeholder feedback, and report these regularly to the Audit & Governance Committee	Head of Audit & Risk Management and Audit Manager	June'24
5.4	External assessment of internal audit's compliance with PSIAS		Intention is to commission an external inspection in 2025/26.		
6.1	Risk-based audit plan: Consideration of using specialist IT / procurement auditors	Partial	Consideration to be given to resourcing external specialist expertise to undertake IT audit work for future audit plans.	Head of Audit & Risk Management	June'24
6.2	Assess the Council's information technology governance arrangements	Partial			
6.1	Policies and procedures (such as an Audit Manual) to guide staff in performing their duties in a manner that conforms to PSIAS	Partial	Develop an Audit Manual to document procedures and provide guidance to audit staff in performing their duties, which should also include retention requirements for audit engagement records.	Head of Audit & Risk Management and Audit Manager	Sept'24
6.4	Retention requirements for engagement records	Partial			
6.5	Annual internal audit opinion report has regard to PSIAS conformance	Partial	Future annual internal audit opinion reports should have regards to all relevant requirements.	Head of Audit & Risk Management	June'24
6.5	Annual report includes: <ul style="list-style-type: none"> ➤ Work carried out vs work planned ➤ Statement on conformance with PSIAS ➤ Results of the QAIP 	Partial			

PSIAS REF.	STANDARD	CURRENT COMPLIANCE	ACTION	RESPONSIBILITY	TARGET DATE
	<ul style="list-style-type: none"> ➤ Progress against QAIP improvement plan ➤ Summary of performance against performance measures and targets 				