

## Quality Assurance

## Appendix B

The quality assurance framework is designed to ensure quality outcomes. The audit process is designed to deliver a consistently high quality audit service to our clients – one that is fit for purpose / meets client expectations and conforms to public sector internal audit standards. The quality improvement plan below provides details of planned, completed and ongoing improvements to strengthen our arrangements. Any significant non-conformance would be included in the Internal Audit Annual Report.

Ongoing monitoring for quality is built into the audit process. Checks and oversight are undertaken throughout the audit engagement ensuring that processes and practice are consistently applied and working well. This provides on-going assurance that that engagement planning, fieldwork conduct and reporting / communicating results adheres to audit practice standards

We review and update the QAIP action plan regularly and focus on evaluating conformance with Internal Audit Charter, definition of Internal Audit, Code of Ethics & the Standards. We arrange an external quality assessment periodically – co-ordinated with Audit / Audit and Governance Committee (last completed 2016)

We undertake periodic quality assurance assessments covering engagement planning, fieldwork, conduct and reporting / communicating results, ensuring we adhere to audit practice standards.

### Quality Assurance Improvement Programme (Action plan)

Opportunities for Improvement	Date	Status	Resp
1.Complete values/behaviours review – ColC	June19	In progress	AM
2.Complete values/behaviours review - BBC	Dec 19	Scheduled	AM
3.Complete governance review BBC/COLC	Mar 18	Complete – (Annual)	AM
4.PSIAS – communicate standards/regular practice discussions with staff (new CIPFA guidance received April 19 – date moved)	Sept 19	Ongoing	AM/AL
5.PSIAS – Update Internal Audit Charter, once CIPFA application note published (Will cover BBC/ColC)	Sept 19	Scheduled	AM/AL
6.Improve in-year reporting to CMT (BBC/ColC)	Mar 18	Complete	AM
7.Review practice notes/processes	Mar 20	Ongoing	AM/AL
8. Dynamic audit planning - practice note	Dec 18	Completed	AM/AL
9. Audit planning – update risk scores using new methodology BBC/COIC	Dec 18	Completed NB not following same as LCC/AL	AM
10.Dynamic audit planning - consider approach 19/20, BBC/COLC	Feb 19	Completed NB not following same as LCC Review every four months.	AM/AL

<p>11.Improve cross partnership working</p> <ul style="list-style-type: none"> <li>• Strategy – feed into the Assurance Lincolnshire strategy</li> <li>• Digital and data analytics <ul style="list-style-type: none"> <li>○ Carry out an assessment of our teams digital maturity, identify gaps and produce action plan</li> <li>○ Implement (where possible) data analytics across the service</li> <li>○ Identify where and how digital can expand the products and services we offer</li> <li>○ Improved awareness in the team</li> </ul> </li> <li>• Resource sharing – LCC/CoIC/NCC</li> <li>• ICT audit – best practice development</li> <li>• Develop a methodology for knowledge sharing across Councils</li> <li>• Audit scheduling / work across the partnership</li> <li>• Embed Lean thinking in our operations. Review and improve our processes</li> <li>• Develop and implement our Quality Assurance Framework (right first time)</li> </ul>	Mar 20	Ongoing	AM/AL
12.Improve monitoring of audit recommendations (CoIC)	Mar 20	Significantly improved Ongoing	AM
13.External Audit (Mazars) –consider IA/EA protocol	Mar 19	Discussed – no plans for a “formal” agreement	AM/AL
14.Review and report on assurances linked to Northamptonshire (governance) report CoIC	Sept 19	In progress	AM/AL
15.Review and report on assurances linked to Northamptonshire report BBC	Feb 19	Completed	AM/AL
16.Review audit software process steps	Sept 18	Completed	AM/AL
17.Review security of data transfer BBC/CoIC	Sept 18	Completed	AM/AL
18.Review IA/AC effectiveness (using new CIPFA guidance) CoIC	Dec 18	Completed	AM/AL
18.Review IA/AC effectiveness (using new CIPFA guidance) BBC	Sep19	Scheduled	AM/AL
19.Review AC terms of reference (new CIPFA guidance) CoIC	Sept 18	Completed	AM/AL
20.Review AC terms of reference (new CIPFA guidance) BBC	Sept 18	Completed	AM/AL
20.Review (specialist) IT audit provision 19/20	Mar 19	Completed	AM/AL
21. CPD/training and development Assurance Lincs/CIPFA/Audit groups/other	Mar 20	Ongoing	AM/AL
22.GDPR – review agreements for contract compliance	Mar 20	Ongoing	AM/ BBC

AM – Audit Manager

AL – Assurance Lincolnshire

BBC – Boston Borough Council