Quality Assurance   **Annex A**

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 ethical / values audit review – ColC	Dec18	In progress	AM
2.Complete ethical / values audit review – BBC	Mar 19	Scheduled	AM
3.Complete governance review BBC/COLC	Mar 18	Complete – (Annual)	AM
4.PSIAS – communicate standards/regular practice discussions with staff	Mar 19	Ongoing	AM/AL
5.PSIAS – Update Internal Audit Charter, once CIPFA application note published (Will cover BBC/ColC)	Mar 19	Scheduled	AM/AL
6.Improve in-year reporting to CMT (BBC/ColC)	Mar 18	Complete	AM
7.Review practice notes/processes	Mar 19	Ongoing	AM/AL
8. Dynamic audit planning - practice note	Dec 18	In progress	AM/AL
9. Audit planning – update risk scores using new methodology BBC/COIC	Dec 18	Scheduled	AM
10.Dynamic audit planning - consider approach 19/20, BBC/COLC	Feb 19	Scheduled	AM/AL
11.Improve cross partnership working	Mar 19	Ongoing	AM/AL
12.Improve monitoring of audit recommendations (ColC)	Mar 19	Ongoing	AM
13.External Audit (Mazars) –consider IA/EA protocol	Mar 19	To be discussed	AM/AL
14.Review and report on assurances linked to Northamptonshire (governance) report ColC	Dec 18	In progress	AM/AL
15.Review and report on assurances linked to Northamptonshire report BBC	Feb 19	Starting	AM/AL

16. Review audit software process steps	Sept 18	Completed	AM/AL
17. Review security of data transfer BBC/ColC	Sept 18	Completed	AM/AL
18. Review IA/AC effectiveness (using new CIPFA guidance) ColC	Dec 18	Scheduled	AM/AL
18. Review IA/AC effectiveness (using new CIPFA guidance) BBC	Mar 19	Scheduled	AM/AL
19. Review AC terms of reference (new CIPFA guidance) ColC	Sept 18	Completed	AM/AL
20. Review AC terms of reference (new CIPFA guidance) BBC	Sept 18	Initial assessment completed	AM/AL
20. Review (specialist) IT audit provision 19/20 onwards	Mar 19	In progress	AM/AL
21. CPD/training and development Assurance Lincs/CIPFA/Audit groups/other	Mar 19	Ongoing	AM/AL
22. GDPR – review agreements for contract compliance	Mar 19	Ongoing	AM/ BBC
23. Consider (short) summary report for management	Mar 19	Commenced	AM/AL

Additional areas

24 Further training/guidance will be provided to staff – e.g. IT security	Mar 19		AM/AL
25 Increase use of data analytics – start to end	Mar 19	In conjunction with Assurance Lincs	AM/AL
26 Make the 18/19 audit plan more explicit in terms of other assurance around shared services/partnerships/joint committees	Mar 19	When plan developed	AM/AL
27 Ensure summary half year report taken to CMT at least 6 monthly (Nov/Dec)	Mar 19		AM/AL
28 CAE update JD	Mar 19		AM/CFO
29 Skills (available) still need to be more explicit in annual plan	Mar 19	When plan developed	AM/AL
30 Ensure governance (coverage) is included explicitly in the audit steps (as well as fraud/VFM)	Dec 18		AM/AL
31 Moving to new progress report style/format	Mar 19		AM/AL
32 ICT audit strategy - further review	Mar 19	Starts November 2018	AM/AL
33 Update Annual report format	Mar 19		AM/AL
34 Lean review	June 19	In conjunction with Assurance Lincs	AM/AL
35 Compliance work - consider ELDC approach	June 19		AM/AL
36 Continuous audit – review Notts County Council approach	June 19		AM/AL

AM – Audit Manager
AL – Assurance Lincolnshire
BBC – Boston Borough Council