

## 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	-	Completed	AM
2.Complete values/behaviours review - BBC	-	Completed	AM
3.Complete governance review BBC/COLC	-	Completed – (Annual)	AM
4.PSIAS – communicate standards/regular practice discussions with staff	Sept 19	Self-assessment completed	AM/AL
	Mar 21	Ongoing	
5.PSIAS – Update Internal Audit Charter (covers BBC/ColC)	-	Completed	AM/AL
6.Improve in-year reporting to CMT (BBC/ColC)	20-21	Establish a (summary) quarterly or six monthly CMT report over and above existing Audit Committee and PH reporting	AM

7. Review practice notes/processes	Mar 21	Part complete	AM/AL
New guidance / template index	July 20	Ongoing	
Ensure "Governance" (coverage) is formally within STEPS	July 20	New Index	
Ensure data analytics is within STEPS	-	Completed	
Use of audit de-brief record	20-21		
8. Dynamic audit planning - practice note	-	Completed	AM/AL
9. Audit planning – update risk scores using new methodology BBC/COIC	-	Retained existing scoring system	AM
10. Dynamic audit planning - consider approach 19/20, BBC/COLC	20-21	Review at least every six months.	AM/AL
11. Improve cross partnership working <ul style="list-style-type: none"> <li>• Strategy – feed into the Assurance Lincolnshire strategy (Completed)</li> <li>• Digital and data analytics (Ongoing) <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 (Completed)</li> <li>• ICT audit – best practice development (Ongoing)</li> <li>• Develop a methodology for improving sharing risk intelligence with clients (Ongoing)</li> <li>• Audit scheduling / work across the partnership (Ongoing)</li> <li>• Embed Lean thinking in our operations. Review and improve our processes (Ongoing)</li> <li>• Develop and implement our Quality Assurance Framework (right first time) Ongoing</li> </ul>	Mar 21	Ongoing	AM/AL
12. Improve monitoring of audit recommendations (CoIC)	-	Completed New protocol	AM
13. External Audit (Mazars) –consider IA/EA protocol	-	Discussed – no plans for a	AM/AL

		"formal" agreement	
14. Review and report on assurances linked to Northamptonshire (governance) report CoIC	Mar 21	Part completed Further reports from CFO 20-21	AM/AL
15. Review and report on assurances linked to Northamptonshire report BBC	Mar 21	Completed Further reports from CFO 20-21	AM/AL
16. Review audit software process steps	-	Completed	AM/AL
17. Review security of data transfer BBC/CoIC	-	Completed	AM/AL
18. Review IA/AC effectiveness (using new CIPFA guidance) CoIC Consider inviting auditees to review of effectiveness The outcome of our Quality assurance work will be formalised with an annual report being presented to the Review Group	20-21	Schedule	AM/AL
18. Review IA/AC effectiveness (using new CIPFA guidance) BBC Consider inviting auditees to review of effectiveness	20-21	Schedule	AM/AL
19. Review AC terms of reference (new CIPFA guidance) CoIC	-	Completed	AM/AL
20. Review AC terms of reference (new CIPFA guidance) BBC	-	Completed	AM/AL
20. Review (specialist) IT audit provision 19/20	-	Completed	AM/AL
21. CPD/training and development Assurance Lincs/CIPFA/Audit groups/other	April 21	Part completed Ongoing	AM/AL
Staff complete an updated audit skills matrix – use the Assurance Lincs version	July 20		
Training logs are up to date	July 20		
Staff receive a copy of the annual fraud report (CoIC/BBC)	July 20		
Circulate the draft IT security policy – audit staff	July 20		
Plus the assurance map (audit staff)	July 20		
22. GDPR – review agreements for contract compliance (BBC)	Dec 20	Part completed Ongoing	AM/ BBC
23 Audit - Code of Ethics. Reminder to staff + declaration of interest form	April 20		AM
24. CIPFA Role of Head of Internal Audit practice note (2019) reviewed and complied with.	June 20		AM
25. Update AM JD	Sept 20		AM/CFO
26. Ensure QAIP reported to AC in July, October and February	Mar 21		AM
27. All audits signed off on Pentana (19-20) Detailed quality check sample (19-20)	April 20	Completed	AM

28. Ensure “separate” audit strategy document for 21-22 (can be developed 2020)	Mar 21		AM/AL
29. Respective priorities of audit work – ensure included in 20/21 plan <ul style="list-style-type: none"> <li>• Assess priority work in plan based on (likely) reduced resource; take account of Covid-19</li> <li>• Consider other relevant Covid risks for updated plan – e.g. grant assurance work</li> </ul>	May 20		AM/CFO
30. Ensure the audit plan (20/21) is explicit in terms of assurance around shared services, partnerships, joint committees. May need to go separately so strategy is explicit. (See 28)	July 2020		AM
31. Update the annual report format for 20-21 (BBC/CoIC)	Mar 21		AM/AL
32. Review audit planning and engagement to ensure compliance with standards.	July 20		AM

AM – Audit Manager

AL – Assurance Lincolnshire

BBC – Boston Borough Council