**QAIP**

The internal audit quality and improvement plan (QAIP) April/May 2021
AM Audit manager ColC / AL Assurance Lincs

| Opportunities for Improvement | Date | Status | Resp |
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| PSIAS – review and communicate standards/regular practice discussions with staff | April 21 onwards | Previous reviews completed<br><br>Role of Head of Internal Audit assessment completed<br><br>Further actions:<br>Ongoing review with Assurance Lincolnshire then further communication. | AM/AL |
| PSIAS – Update Internal Audit Charter (covers BBC/ColC)<br><br>Review IA Charters and A&G TOR'S to ensure compliance with PSIAS | September 2021 | ColC Audit Committee February 2021 (Completed) – Charter and AC TOR<br><br>Further actions:<br>Revised Charter to BBC Sept 21 | AM/AL |
| Improve in-year reporting to CMT (BBC/ColC) | October 2021 | CMT receive copies of Audit committee reports ahead of the Committee.<br><br>Further actions:<br>Establish a (summary) six monthly CMT report. | AM |
| Review practice notes/processes | April 21 onwards | Part complete<br>Further actions; Ongoing project with Assurance Lincs 21-22 | AM/AL |
| Ensure data analytics is within Pentana STEPS | July 21 | Completed<br><br>Further actions;<br>Further project with AL on the use and application of data analytics within audits (See below) | |
| Review use of audit de-brief record | 21-22 | Review use again | |

| Dynamic audit planning | September 2021 | Assurance Lincolnshire have completed a dynamic planning practice note and this is used in practice by Lincolnshire.<br><br>Districts have retained a more standard annual risk-based plan, flexed during the year as required to address any new significant risks.<br><br>Further action:<br>Ensure a formal (documented0 review at 6 months.<br><br>*We have started to layer on "Change Rating" and "Urgency of review" (1-5) on the higher scoring areas (8 and above)* | AM/AL |
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| Internal Audit strategy | August 2021 | Further actions;<br><br>Ensure that a separate audit strategy document is produced (best practice)<br><br>This was previously linked the annual audit plan and strategy<br><br>Ensure explicit in terms of assurance around shared services, partnerships, joint committees. | AM/AL |
| Digital and data analytics<br><br>Create a project to (further) embed Data Analytics into the audit process, | September 2021 | Further project with AL on the use and application of data analytics within audits (See below)<br><br>• Assess teams digital maturity, identify gaps and produce action plan<br>• Implement (where possible) data analytics across the service<br>• Identify where and how digital can expand the products and services we offer<br>• Improved awareness in the team. | AM/AL |
| ICT Audit | September 2021 | We have developed a strategic ICT plan<br><br>Further actions: | AM/AL |

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| | | Risk assessment requires revisiting (annually) and update the strategic ICT plan.<br><br>*Boston's ICT audit plan to align to ELDC/PSPS following move to PSPS.* | |
| ICT review (specialist) IT audit provision | September 2021 | Different providers have been engaged.<br><br>Further action:<br>Woking with AL colleagues to use and assess different ICT providers. | AM/AL |
| Audit scheduling / working across partnership clients | September 2021 | With Boston joining the Alliance with ELDC and some services moving across to PSPS, there was a need to ensure plans were co-ordinated. This was completed for the 2021-22 audit plan and progress will be monitored.<br><br>Further actions:<br>City of Lincoln Council will continue to engage with any shared or similar audits with other District Clients where appropriate under Assurance Lincolnshire. | AM/AL |
| Client liaison | 21/22<br><br><br>21/22 | Maintain client liaison/relationships with (all) District clients<br><br>Work with AL colleagues to improve sharing risk intelligence with clients. | AM/AL |
| Improve monitoring of audit recommendations (ColC) | September 2021 | A new protocol introduced for audit committee (ColC) and a more focussed report on audit recommendations is received.<br><br>Further actions:<br><br>Revisit / review protocol with DMT's<br>Compare to arrangements at other AL sites | AM |

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| External Audit (Mazars) –IA/EA protocol | 21-22 | The new guidance for external audit may place more reliance on IA work moving forward.<br><br>Further action<br>Keep under review | AM/AL |
| Data protection<br><br>Review arrangements for DP compliance to include own data held electronically, hard copy and data sharing arrangements. | 21-22 | Review of data transfer completed.<br><br>Further actions<br><br>Continue to ensure audit processes minimise retention of personal/sensitive data where possible.<br><br>Focus on asset register and ensure data only held for the correct periods.<br><br>Review arrangements for DP compliance to include own data held electronically, hard copy and data sharing arrangements | AM/AL |
| Review of Internal audit and audit committee effectiveness | September 21 | Reviews undertaken<br><br>Further actions:<br>Continue to undertake reviews of both and involve officers and members accordingly, as well as auditees.<br><br>Keep terms of reference and charters under review | AM |
| CIPFA financial management code | September 21 | Further actions:<br><br>Take account of any actions arising in relation to the audit plan and assurance | AM |
| Training and development (Staff) | 21/22 | There is a range of internal and external training  - audit specific and corporate<br><br>Further actions<br><br>Continue to offer a range of training options<br><br>-internal policies/reports<br>-PSIAS standards<br>-CPD/training logs up to date | AM/AL |

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| | | Produce a staff training plan capturing all training needs, CPD, individual ambitions<br><br>To include:-<br>*False Assurance*<br>*Report Writing*<br>*Commercialisation*<br>*Digital*<br>*IDEA*<br><br>Identify areas of specialism within the wider AL team (Subsidy, Schools/Academies, IT, BW) and produce a plan for training/shadowing/knowledge sharing.<br><br>Review all staff against the (new) skills matrices to identify strengths and areas for improvement. | |
| Training and development (Members) | 21/22 | Training sessions have been provided through audit cttee and at AL events<br><br>Further action<br>Update member training and provide new sessions in 21-22<br><br>Mazars training June 2021 | AM/AL |
| QAIP (Quality and improvement plan) | 21-22 | Ensure QAIP reported regularly | AM |
| Respective priorities of audit work | 21-22 | Covered under scheduling<br>Ensure these are documented | AM |
| Examine news ways of working, increase efficiency/impact/value | 21-22 | Further actions<br><br>Assess 'Future Assurance Provider'<br>Agile, streamlined approach.<br>Alternative ways of providing assurance<br>Revisit Skills matrices (above) | AM/AL |

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| Pentana Audit Software | 21-22 | Established proceses<br><br>Further action:<br>Review use of Pentana, ensure that it is consistent and optimal across the service<br><br>Link to review of DPA compliance in ensuring good records management practice<br><br>Ensure Pentana is up to date/signed off<br><br>Pentana used wherever possible | AM/AL |
| Engagement supervision and sign off | 21-22 | Ensure that engagement supervision on all audits is at the appropriate level/detail | AM/AL |
| Create Project plan for preparation of the EQA in line with the IIA Ambition model: | 21-22 | Review self-assessment of conformance with the PSIAS<br><br>Review post-audit debriefs process<br><br>Ensure service training on ethics.<br><br>Quality review processes reviewed.<br><br>Prepare proposals and committee reports for the procurement of the EQA<br><br>Ensure Practice Notes are in conformance with PSIAS | AM/AL |