

QAIP

The internal audit quality and improvement plan (QAIP) June 2021

AM Audit manager CoIC / AL Assurance Lincs

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

5.Dynamic audit planning	September 2021	<p>Assurance Lincolnshire have completed a dynamic planning practice note and this is used in practice by Lincolnshire.</p> <p>Districts have retained a more standard annual risk-based plan, flexed during the year as required to address any new significant risks.</p> <p>Further action: Ensure a formal (documented) review at 6 months.</p> <p><i>We have started to layer on “Change Rating” and “Urgency of review” (1-5) on the higher scoring areas (8 and above)</i></p>	AM/AL
6.Internal Audit strategy	August 2021	<p>Further actions;</p> <p>Ensure that a separate audit strategy document is produced (best practice)</p> <p>This was previously linked the annual audit plan and strategy</p> <p>Ensure explicit in terms of assurance around shared services, partnerships, joint committees.</p>	AM/AL
7.Digital and data analytics Create a project to (further) embed Data Analytics into the audit process	September 2021	<p>Further project with AL on the use and application of data analytics within audits (See below)</p> <ul style="list-style-type: none"> • Assess teams digital maturity, identify gaps and produce action plan • Implement (where possible) data analytics across the service • Identify where and how digital can expand the products and services we offer • Improved awareness in the team. 	AM/AL
8.ICT Audit	September 2021	<p>We have developed a strategic ICT plan</p> <p>Further actions:</p>	AM/AL

		<p>Risk assessment requires revisiting (annually) and update the strategic ICT plan.</p> <p><i>Boston's ICT audit plan to align to ELDC/PSPS following move to PSPS.</i></p>	
9. ICT review (specialist) IT audit provision	September 2021	<p>Different providers have been engaged.</p> <p>Further action: Working with AL colleagues to use and assess different ICT providers.</p>	AM/AL
10. Audit scheduling / working across partnership clients	September 2021	<p>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.</p> <p>Further actions: City of Lincoln Council will continue to engage with any shared or similar audits with other District Clients where appropriate under Assurance Lincolnshire.</p>	AM/AL
11. Client liaison	21/22 21/22	<p>Maintain client liaison/relationships with (all) District clients</p> <p>Work with AL colleagues to improve sharing risk intelligence with clients.</p>	AM/AL
12. Improve monitoring of audit recommendations (CoIC) Profile of audit recommendations could be improved – linked to corporate dashboard.	September 2021	<p>A new protocol introduced for audit committee (CoIC) and a more focussed report on audit recommendations is received.</p> <p>Further actions: Revisit / review protocol with DMT's Compare to arrangements at other AL sites Link to Corporate dashboard (summary of all O/S recs)</p>	AM
13. External Audit (Mazars) –IA/EA protocol	21-22	The new guidance for external audit may place more reliance on IA work moving forward.	AM/AL

		Further action Keep under review	
14. Data protection Review arrangements for DP compliance to include own data held electronically, hard copy and data sharing arrangements.	21-22	Review of data transfer completed. Further actions Continue to ensure audit processes minimise retention of personal/sensitive data where possible. Focus on asset register and ensure data only held for the correct periods. Review arrangements for DP compliance to include own data held electronically, hard copy and data sharing arrangements	AM/AL
15. Review of Internal audit and audit committee effectiveness	September 21	Reviews undertaken Further actions: Continue to undertake reviews of both and involve officers and members accordingly, as well as auditees. Keep terms of reference and charters under review	AM
16. CIPFA financial management code	September 21	Further actions: Take account of any actions arising in relation to the audit plan and assurance	AM
17. Training and development (Staff)	21/22	There is a range of internal and external training - audit specific and corporate Further actions Continue to offer a range of training options -internal policies/reports -PSIAS standards -CPD/training logs up to date Produce a staff training plan capturing all training needs, CPD, individual ambitions To include:- <i>False Assurance</i>	AM/AL

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

		<p>Review use of Pentana, ensure that it is consistent and optimal across the service</p> <p>Link to review of DPA compliance in ensuring good records management practice</p> <p>Ensure Pentana is up to date/signed off</p> <p>Pentana used wherever possible</p>	
23. Engagement supervision and sign off	21-22	Ensure that engagement supervision on all audits is at the appropriate level/detail	AM/AL
24. Create Project plan for preparation of the EQA in line with the IIA Ambition model:	21-22	<p>Review self-assessment of conformance with the PSIAS</p> <p>Review post-audit debriefs process</p> <p>Ensure service training on ethics.</p> <p>Quality review processes reviewed</p> <p>Prepare proposals and committee reports for the procurement of the EQA</p> <p>Ensure Practice Notes are in conformance with PSIAS</p>	AM/AL
<p>25. Communication - planning/timing of audits</p> <p>Officers not always clear around Audit Committee reporting – for example which meeting the audit report goes to and if there was any feedback.</p> <p>Officers may not be clear on the role of the Audit Committee (or perhaps Internal Audit) and may only be asked to attend where there is a limited assurance report or other matters outstanding.</p>	July /August 2021	<p>More regular reminders will be given to both Assistant Directors and Managers.</p> <p>We will improve the communication around audit committee reporting to AD's and managers. This includes which reports are going to which meeting and any feedback afterwards.</p> <p>Audit manager to develop a short paper explaining the role of the audit committee / Internal audit and when managers may need to attend and the reasons.</p>	AM
26. Stagger audit committee reports for consultation (often together)	July onwards		AM