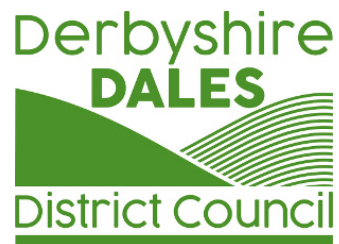


# **Internal Audit Section**

## **Quality Assurance and Improvement Programme (QAIP)**



## **Introduction**

The Public Sector Internal Audit Standards require that the Head of Internal Audit develops and maintains an improvement programme that covers all aspects of the internal audit activity.

A quality assurance and improvement programme (QUAIP) is designed to enable an evaluation of the internal audit activity's conformance with the Public Sector Internal Audit Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

The quality assurance and improvement programme must include both internal and external assessments.

**Internal assessments** must include:

- Ongoing monitoring of the performance of the internal audit activity.
- Periodic self-assessments or assessments by other persons within the organisation with sufficient knowledge of internal audit practices.

**External assessments** must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

This QUAIP covers: -

- 1) Internal Assessments
- 2) External Assessments
- 3) Staff qualifications / experience
- 4) Training
- 5) Other elements

### **1) Internal Assessments**

Internal assessments consist of the following: -

- An annual assessment against the Public Sector Internal Audit Standards by the Head of the Internal Audit Consortium. Although procedures are in place the PSIAS have not been complied with due to the lack of internal audit staff during the 2022/23 financial year.
- Reviews of working papers – All audit working papers are reviewed by the Head of Internal Audit or a Senior Auditor to ensure that they meet required standards and support the findings of the review. These reviews are documented.
- Review of audit reports – The Head of Internal Audit reviews all reports for quality and consistency before they are formally issued.

- Key performance indicators – these are usually reported in the annual report however have not been calculated this year due to the lack of audit work undertaken.
- Customer feedback – Customer satisfaction surveys are issued with every report and the results monitored. Due to the lack of audits completed satisfaction rates can not be effectively measured this year.

## **2) External Assessments**

An external review of internal audit took place in May 2021 the results of which concluded “Current services are assessed to “generally conform” with the PSIAS and compare favourably with peers, there are no areas where the service does not comply with the Standards”.

The results of the external assessment were fully reported to the Governance and Resources Committee.

An action plan was developed from the points arising in the 2021 external review and has been used to further drive improvement.

## **3) Audit Staff qualifications / experience**

The table below summarises the qualifications and experience of the Internal Audit staff.

<b><u>Post</u></b>	<b><u>Qualification</u></b>	<b><u>Experience</u></b>
Head of Internal Audit	CIPFA	25 years
Senior Auditor (Starting 29 May 2023)	AAT	10 Plus years
Auditor	Vacant post	

## **Training Undertaken in 2022/23**

Training records are maintained to monitor both professional and ad hoc training received by staff.

Training is delivered via webinars, team meetings, professional journals etc. All staff undertake CPD.

## **Other Elements**

- A spreadsheet is populated by members of the audit team with ideas for improvement. The ideas are discussed at team meetings and actions agreed accordingly.
- Performance Development Reviews – All staff have a performance review and 1:1 meetings. These reviews set and monitor the achievement of objectives and identify any training requirements.
- The Internal Audit Manual is a comprehensive record of audit procedures and requirements and is updated at least every 2 years.
- Declarations of Business Interest – Staff are required to complete a declaration of business interests form on an annual basis and cannot undertake audits where there is a potential conflict of interest.
- Team meetings – Monthly team meetings are held which discuss points of practice, audit findings, information sharing and include elements of training and brainstorming.