## Quality Assurance and Improvement Programme 2019/20: Self-assessment

Key	
Generally effective OR	
Internal Audit good practice OR	
Generally conforms with the International Standards for the Professional Practice of Internal Auditing	
Opportunity for improvement OR	
Partially conforms with the International Standards for the Professional Practice of Internal Auditing	
Not effective OR	
Does not confirm with International Standards for the Professional Practice of Internal Auditing	

No.	Standard	Frequency	Timing	Result	Reviewed by	Sign-off by	Comment	
1	Quality Assurance and Improvement Plan (QAIP)							
1.1	QAIP maintained for Internal Audit	Annual review	30 June		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance	Yes as identified in last self-assessment.	
1.2	QAIP aligns with IIA standards	Annual review	30 June		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance	Checks undertaken to standard 1300. Full compliance.	
1.3	QAIP comprises: Internal assessments – ongoing Internal assessments – periodic External assessments – 5 yearly	Annual review	30 June		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance	Self-assessments undertaken yearly. External Assessment undertaken June 17	
2	Internal Assessments - Ongoing							
2.1	Management supervision of all engagements	Ongoing	During and after each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	All ToR, CES and draft/final reports are reviewed by the Audit Manager	
2.2	Professional peer reviews of a sample of engagements	Ongoing	After each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	These are undertaken on school audits	
2.3	Regular, structured and documented reviews of working papers and draft reports	Ongoing	After each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	CES with its working papers are reviewed by the Audit Manager	
2.4	Audit Policies and Procedures used for each engagement	Ongoing	During and after each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	Procedures as set out in the Audit Manual are complied with	
2.5	Customer satisfaction surveys	Ongoing	After each audit		Audit Manager	Head of Internal Audit, Risk and	Framework is in place for issue of customer	

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						Insurance	satisfaction surveys and on the majority of audits, these have been issued. However responses are not always received
2.6	Monitoring of internal performance targets	Ongoing	During and after each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	Quarterly review of performance indicators.
2.7	Head of Internal Audit, Risk and Insurance reviews of all Final Reports	Ongoing	After each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	
3	Internal Assessments – Periodic						
3.1	Review of Internal Audit Charter	Annual	31 March		Audit Manager	Head of Internal Audit, Risk and Insurance	Approved at Audit Committee in March 2020.
3.2	Annual self-assessment to assess conformance with the Standards	Annual	30 June		Audit Manager	Head of Internal Audit, Risk and Insurance	Undertaken as part of the external assessment in August 2017.
3.3	Staff performance development reviews	Annual	30 June		Audit Manager	Head of Internal Audit, Risk and Insurance	This was undertaken
3.4	Staff declarations	Annual	31 March		Audit Manager	Head of Internal Audit, Risk and Insurance	Undertaken for all staff including risk and insurance officers.
3.5	Head of Internal Audit, Risk and Insurance's Quality control review of a sample of files	Semi-annual	30 June & 31 December		Audit Manager	Head of Internal Audit, Risk and Insurance	
3.6	Annual review of the Effectiveness of Internal Audit	Annual	30 June		Audit Manager	Head of Internal Audit, Risk and Insurance	Annual review undertaken for June 2020
3.7	Annual review of Internal Audit compliance against the requirements of the QAIP	Annual	30 June		Audit Manager	Head of Internal Audit, Risk and Insurance	Annual review undertaken
3.8	Annual performance evaluation by Corporate Directors, Chief Executive and Chair of the Audit Committee	Annual	30 June		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance	Performance is evaluated by regular planned meetings with key stakeholders.
4	External Assessments						

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No.	Standard	Frequency	Timing	Result	Reviewed by	Sign-off by	Comment	
4.1	An independent External Quality Assessment of Internal Audit performed at least once every 5 years by an independent assessment team from outside the organisation	5-yearly	Undertaken in August 2017		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance	External assessment confirmed as fully compliant.	
5	Reporting on the QAIP							
5.1	Results of QAIP reported to Audit Committee and Senior Management	Annual	Reported to Audit Committee on 18 <sup>th</sup> March 2020		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance		