

Quality Assurance Improvement Programme Framework
Annual Self-Assessment
Period: April 2023 to March 2024

Key	
<ul style="list-style-type: none"> • Generally effective OR • Internal Audit good practice OR • Generally conforms with the International Standards for the Professional Practice of Internal Auditing 	
<ul style="list-style-type: none"> • Opportunity for improvement OR • Partially conforms with the International Standards for the Professional Practice of Internal Auditing 	
<ul style="list-style-type: none"> • 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	Internal Assessments – Ongoing reviews						
1.1	Management supervision of all engagements	Ongoing	During and after each audit		Audit Managers	Head of Internal Audit, Risk and Insurance	All ToR, CES and draft/final reports are reviewed by the Audit Manager
1.2	Professional peer reviews of a sample of engagements	Ongoing	After each audit		Audit Managers	Head of Internal Audit, Risk and Insurance	These are undertaken on school audits. New staff recently recruited, so potential staff development opportunity.
1.3	Regular, structured and documented reviews of working papers and draft reports	Ongoing	After each audit		Audit Managers	Head of Internal Audit, Risk and Insurance	CES with its working papers are reviewed by the Audit Manager
1.4	Audit Policies and Procedures as set out in the Audit Manual used for each engagement	Ongoing	During and after each audit		Audit Managers	Head of Internal Audit, Risk and Insurance	Procedures as set out in the Audit Manual are complied with
1.5	Customer satisfaction surveys	Ongoing	After each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	New electronic system for capturing data returned from customer satisfaction surveys
1.6	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. However, we need better computer system for capturing data for specific PIs

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1.7	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	
2	Internal Assessments – Periodic						
2.1	Review of Internal Audit Charter	Annual	31 March		Audit Manager	Head of Internal Audit, Risk and Insurance	Updated to take into account recommendations 1 and 2 in the PSIAS Action Plan. Approved at Audit Committee every March with the Annual Audit Plan. Last approved in March 2023 and the current updated Charter will be taken to the Audit Committee in March 2024.
2.2	Annual self-assessment to assess conformance with the PSIA Standards	Annual	30 June		Audit Manager	Head of Internal Audit, Risk and Insurance	This is done annually and reported to the Audit Committee every July as part of the Annual Audit Report. Last reported July 2023.
2.3	Staff performance development reviews	Annual	30 June		Audit Manager	Head of Internal Audit, Risk and Insurance	This is undertaken around June and July each year. This was undertaken during 2023-24. A new “Lets Talk” process will be introduced in 2024 so reviews will be aligned to this.
2.4	Staff declarations	Annual	31 March		Audit Manager	Head of Internal Audit, Risk and Insurance	Undertaken for all internal audit and risk staff.
2.5	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	Undertaken on a sample basis. Up to date during 2023-24.

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2.6	Annual review of the Effectiveness of Internal Audit	Annual	30 June		Audit Manager	Head of Internal Audit, Risk and Insurance	Annual review undertaken June 2023 and reported to Audit Committee July 2023.
2.7	Annual review of Internal Audit compliance against the requirements of the QAIP	Annual	30 March		Audit Manager	Head of Internal Audit, Risk and Insurance	Annual review undertaken every March and reported to the Audit Committee. Last reported March 2023 and this one to report to the Audit Committee in March 2024.
2.8	Monitoring of internal performance targets	Ongoing	During and after each audit		Audit Manager	Head of Internal Audit, Risk and Insurance	This is linked to 1.6 where we require a better computer system to capture data. A review of smartsheets was undertaken in 23/24 however the cost outweighed the benefits. Current system to remain in place in the short term.
2.9	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 including the monthly 1-2-1 with the Section 151 officer and quarterly meetings with the Chair/Deputy. A meeting with the Chief Executive is planned in February 2024.
3	External Assessments						
3.1	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 September 2022		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance	External assessment confirmed as fully compliant. Formal evaluation of recommendations undertaken in 2023/24 and forms part of QAIP.
4	Reporting on the QAIP						

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No.	Standard	Frequency	Timing	Result	Reviewed by	Sign-off by	Comment
4.1	Results of QAIP reported to Audit Committee and Senior Management	Annual	Self-assessment reported every March to Audit Committee Progress against QAIP Action Plan reported every July to Audit Committee		Head of Internal Audit, Risk and Insurance	Head of Internal Audit, Risk and Insurance	Periodic reviews have been included in progress reports to the Audit Committee throughout 2023-24 and annual self-assessment undertaken February 2024 for the Audit Committee meeting in March 2024. Progress against last year QAIP Action Plan included in Annual Audit Report in July 2023.

Quality Assurance Improvement Programme Framework: Annual Action Plan

No.	Source	Issue	Action	Responsible Officer / Timescale
1.	Internal assessments – ongoing reviews.	Supervisory arrangements are currently in place with the Senior Auditor responsible for reviewing the work of the auditors.	<p>This is undertaken for school audit work and academy reports.</p> <p>The aim is to provide practical supervisory experience for the two Senior Auditors and to free up management time for the Audit manager</p>	<p>CSS Audit Manager CSS Senior Auditor</p> <p>Ongoing</p>
2	Internal assessments – ongoing reviews and periodic reviews	<p>Monitoring of internal performance relies on data quality and data captured from the audits.</p> <p>We currently report on two PIs to the Audit committee based on data generated from spreadsheets. The remaining PI relies on a time recording system which is considered not fit for purpose.</p>	<p>Consideration has been given to a new combined time recording system and audit management system.</p> <p>A review of smartsheets was undertaken in 23/24 however the cost outweighed the benefits. Current system to remain in place in the short term as this still provides relevant data set required to report the PIs to Audit Committee.</p>	<p>CSS Audit Manager Head of Internal Audit, Risk and Insurance</p>
3	Delivery of PSIAS Action Plan for review in March 2023.	10 minor recommendations agreed as part of the PSIAS review.	Ongoing as part of the QAIP and continuous improvement of service provision.	<p>CSS Audit Manager Head of Internal Audit, Risk and Insurance</p>