

**Quality Assurance Improvement Programme Framework**  
**Annual Self-Assessment**  
**Period: April 2024 to March 2025**

| Key   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Generally effective OR</li> <li>• Internal Audit good practice OR</li> <li>• Generally conforms with the International Standards for the Professional Practice of Internal Auditing</li> </ul> |  |
| <ul style="list-style-type: none"> <li>• Opportunity for improvement OR</li> <li>• Partially conforms with the International Standards for the Professional Practice of Internal Auditing</li> </ul>                                    |  |
| <ul style="list-style-type: none"> <li>• Not effective OR</li> <li>• Does not confirm with International Standards for the Professional Practice of Internal Auditing</li> </ul>  |  |

| No.      | Standard  | Frequency | Timing                      | Result | Reviewed by    | Sign-off by                                | Comment  |
|----------|---|-----------|-----------------------------|--------|----------------|--|--|
| <b>1</b> | <b>Internal Assessments – Ongoing reviews</b>   |           |                             |        |                |  |  |
| 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, and reduced audits from April 2025 will provide 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. A plan is in place to roll out Power BI to the team and |

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|          |  |             |                       |        |               |  | improvements will be made going forwards   |
| 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 |  |
| <b>2</b> | <b>Internal Assessments – Periodic</b>   |             |                       |        |               |  |  |
| 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.<br><br>Approved at Audit Committee every March with the Annual Audit Plan.<br><br>Last approved in March 2024 and the current updated Charter will be taken to the Audit Committee in March 2025. |
| 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.<br><br>Last reported July 2024.   |
| 2.3      | Staff performance development reviews  | Annual      | 30 June               |        | Audit Manager | Head of Internal Audit, Risk and Insurance | This was undertaken during 2024-25. A new “My Conversations” process was 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 2024-25.   |

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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 | The next Annual Review undertaken June 2024 and reported to Audit Committee July 2024.  |
| 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.<br>Last reported March 2024 and this one to report to the Audit Committee in March 2025.  |
| 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.<br>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.<br>The use of Power BI is currently in development.                            |
| 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. The new My Conversation process is the Council's formal performance review and all key targets are monitored via that platform. |
| <b>3</b> | <b>External Assessments</b>  |           |   |        |  |  |   |
| 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<br>Final Report issued in March 2023 |        | Head of Internal Audit, Risk and Insurance | Head of Internal Audit, Risk and Insurance | External assessment confirmed as fully compliant.<br>Formal evaluation of recommendations undertaken in 2023/24 and forms part of QAIP.   |

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| <b>4</b> | <b>Reporting on the QAIP</b>                                      |           |  |        |  |  |   |
| 4.1      | Results of QAIP reported to Audit Committee and Senior Management | Annual    | Self-assessment reported every March to Audit Committee<br><br>Progress against QAIP Action Plan reported every March 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 2024-25 and annual self-assessment undertaken February 2025 for the Audit Committee meeting in March 2025.<br><br>Progress against last year QAIP Action Plan included in Annual Audit Report in July 2024. |

## 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 one Senior Auditor responsible for reviewing the work of the auditors.   | <p>This is undertaken for school audit work only.</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</p> <p>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>The use of Power BI is currently being developed to improve the overall monitoring system and consideration of Power Apps will be considered with respect to the time recording system.</p> | <p>CSS Audit Manager</p> <p>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. All agreed actions now complete and embedded.   | <p>CSS Audit Manager</p> <p>Head of Internal Audit, Risk and Insurance</p> |