Quality Assurance Improvement Programme – Components (CIIA) 2023/24   Appendix B

Ref	Component	2023/24 Planned Actions following Assessment	Status of Actions	2024/25 Planned Actions following Assessment
1	Develop and maintain audit policies and procedures.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place. Review and update the Audit Charter as required.	**Completed – Action to Remain Open** The Audit Charter was updated to address the actions within the Quality Assurance Improvement Programme (QAIP). The updated Charter was presented and approved by Governance and Audit Committee in June 2023.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place. Review and update the Audit Charter as required and to address any changes required following the implementation of the new IIA Global Standards once the impact on the public sector is fully understood, agreed and communicated by the CIPFA and IIA (UK) specialist working group.
2	Administer and maintain the Internal Audit Manual.	Review and reissue, if amended.	**Completed – Action to Remain Open** The manual has been updated to include Internal Audits document retention policy as an appendix. It was last reviewed in August 2023.	Review and reissue, if amended, where necessary and in conjunction with R1.
3	Ensure the financial and budgetary management of the department.	Continue to maintain financial budget through monthly monitoring via CP Software.	**Completed – Action to Remain Open** Monthly financial budget monitoring has been undertaken.	Continue to maintain financial budget through monthly monitoring meetings with Finance.

Ref	Component	2023/24 Planned Actions following Assessment	Status of Actions	2024/25 Planned Actions following Assessment
4	Maintain the audit risk universe, gather and incorporate new information impacting the universe.	Continue to maintain an up-to-date audit universe which mirrors the Council's Priorities and Strategic Risks. Continue to monitor the plan on a quarterly basis with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan can respond to emerging issues.	**Completed – Action to Remain Open** Assurance mapping exercise has been undertaken of the Audit Universe, taking into account past audits, the Council Plan, Strategic Risk and external assurance etc. Quarterly meetings continue to be held with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan remains a live document.	Continue to maintain an up-to-date audit universe which mirrors the Council's Priorities and Strategic Risks. Continue to monitor the plan on a quarterly basis with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan can respond to emerging issues.
5	Evaluate audit risk and produce the strategic plan.	Continue to produce the Strategic Plan using the risk based approach undertaken in 2023/24 – 2025/26.	**Completed – Action to Remain Open** Strategic Plan produced using the Council Plan, strategic risks, operational intelligence and consultation with Chief Officers, their Senior Management Teams and Chief Executive.	Continue to produce the Strategic Plan using the risk-based approach undertaken in 2024/25 – 2026/27.
6	Agree and implement an annual plan.	Strategic Plan (including annual plan) to be presented for approval by the Governance and Audit Committee on 22 March 2023.	**Completed – Action to Remain Open** The Strategic Plan and Annual Plan was approved by the Governance and Audit Committee on 22 March 2023.	Strategic Plan (including annual plan) to be presented for approval by Governance & Audit Committee on 10 April 2024.

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Ref	Component	2023/24 Planned Actions following Assessment	Status of Actions	2024/25 Planned Actions following Assessment
7	Operate audit tools and use up to date technology.	Continue to use Pentana Audit for all stages of the audit process. Continue to develop the teams' skills in using Computer Assisted Auditing Techniques Software (CAATS) using Active Data.	**Completed – Action to Remain Open** Pentana Audit used for all audit work undertaken.	Continue to use Pentana Audit for all stages of the audit process. Continue to develop the teams' skills in using Computer Assisted Auditing Techniques Software (CAATS) using Active Data to ensure data driven audits are undertaken.
8	Manage recruitment to meet staffing needs.	Continue to monitor the staffing needs of the team.	**Completed – Action to Remain Open** Staffing within the team has been continuously monitored throughout the year.	Continue to monitor the staffing needs of the team.
9	Complete annual performance appraisals.	Continue to undertake annual appraisals.	**Completed – Action to Remain Open** All appraisals were completed during 2023.	Continue to undertake annual appraisals during 2024.
10	Maintain training and development of staff.	Continue to maintain training and development plan following appraisals. Continue to support existing officers to study for the professional qualifications. Continue to support the team with their training needs.	**Completed – Action to Remain Open** Training continues to be undertaken by the services, with the CIA qualified auditors undertaking their mandatory 30 hours per annum continued professional development (CPD)	Continue to maintain training and development plan following appraisals. Continue to support the team with their training needs. Revisit the succession planning exercise undertaken to identify future workforce development

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				requirements.
11	Evaluate post-audit questionnaires.	Continue to issue questionnaires via Pentana Audit.	**Completed - Action to Remain Open** Questionnaires continue to be issued via Pentana Audit.	To undertake a review of the post post-audit questionnaires, via Pentana Audit due to the low return rate.
12	Complete quarterly progress reports to audit committee.	Continue to present progress reports to Governance and Audit Committee every quarter.	**Completed – Action to Remain Open** Progress reports presented to the Governance and Audit Committee every quarter.	Continue to present progress reports to Governance and Audit Committee every quarter.
13	Monitor the implementation of audit recommendations.	Continue to track actions due for implementation through Pentana Audit and report progress to Governance and Audit Committee as part of the quarterly update report.	**Completed – Action to Remain Open** All actions are tracked through Pentana. It is the responsibility of management to ensure actions are implemented, a monthly report continues to be issued of all outstanding actions to Chief Officers and presented to Governance and Audit Committee. Chief Officers are also be notified when a high priority action is implemented.	Continue to track actions due for implementation through Pentana Audit and report progress to Governance and Audit Committee as part of the quarterly update report.
14	Keep the audit team up to date with professional best practice.	Continue to invest in the professional development of the Internal Auditors through attendance on training	**Completed – Action to Remain Open** Training courses, seminars, etc. are monitored. Manager, Principals and Senior	Continue to invest in the professional development of the Internal Auditors through attendance on training courses,

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		courses, seminars, and webinars where budget allows.	Auditors attend where relevant. During 2023/24 the following courses / seminars have been attended by staff within the Team: 20 hours compulsory CIA training some of which includes: - LGA Audit Committees - NXG Transactions and Suppliers Go Live Training - IIA Conference – 2 Day Conference: – People, communities and the environment – working together for a sustainable – Effective governance - Critical link between effective governance and business success – Artificial Intelligence in a digital world - Auditing AI – Culture & Ethics - How can you change a business's culture? – Culture & Ethics - Auditing risk management culture – Supply chain risks - Identifying and managing your supply chain risks – Focusing on our people - Auditing HR – Sustainability in business - Maximising the opportunities of ESG – Focusing on our people – Artificial Intelligence in a digital world - The impact of AI on Cybersecurity	seminars, and webinars where budget allows. Completion of the compulsory 20 hrs CIA Continued Professional Development.

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			– Auditing Culture – Data Analytics and audit technology - Audit Analytics Live – Fraud & financial crime - The anatomy of a major financial crime investigation – Effective governance - Auditing governance – a practical guide – Internal audit future focus - Reimagining internal audit to be truly innovative – Focusing on the Future - Internal Audit Transformation Priorities for 2024 - Think Before You Click(2) - Building Self Confidence &amp Assertiveness - Social Media Safety and Understanding Boundaries - ESG Reporting - Digital Champions Training - Digital Health and Wellbeing - Digital Accessibility - Welsh Matters for Everyone - Disciplinary Training for Investigation Officers - Cyber Security - eLearning & Spot the Phish (Mandatory) - Tackling Modern Slavery (Mandatory) - Equality in the workplace (Mandatory) - Procurement Act Knowledge Drop Sessions - (Mandatory)	

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			• The Evolution of User Access Reviews and Certification • Risk Management Training - Back to Basics • Leading in Uncertain Times • Unconscious Bias • New Global Internal Audit Standards • Transforming Audit to Combat Financial Services' Heightened Risk Exposure • IOSH	

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