

QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME - QAIP

SUMMARY

The QAIP is made up of several aspects which all contribute to ensure that the service not only complies with the PSIAS but also continues to improve.

COMPONENTS OF THE QAIP

ANNUAL REVIEW OF EFFECTIVENESS

Internal Audit reviews itself against the Public Sector Internal Audit Standards (PSIAS) each year. Identified gaps and improvements in this process are reported to Management Team and to the Audit and Standards Committee. This is an internal assessment but be externally reviewed on a periodic basis as required by the standards. Actions from this are included in an action plan.

AUDITOR FEEDBACK

Auditors are in a good position to improve the audit process. Internal Audit will continue to improve the process using new technologies and looking to increase the efficiency of the service. This is achieved through Job Chats and 1 to 1's between Auditors and the Internal Audit Manager and Internal Audit Manager and the Head of Finance.

REVIEW OF WORKING PAPERS

All reports and working papers are reviewed by an experienced auditor independent of the audit. This is formally documented and form part of the working papers.

AUDITEE FEEDBACK

Feedback from auditees is requested at the completion of all audits. Points arising from this feedback are discussed with the Auditor and any improvements considered for implementation.

BENCHMARKING

Internal Audit participates in benchmarking with our neighbouring authorities where this is cost effective. This informs areas of potential improvement and best practice to ensure that we are aware of the local service market.

LOCAL GROUPS

There are several groups at the County and regional level which cover internal audit. The service will participate in these groups part of which is to identify best practice and service improvements.

PERFORMANCE INDICATORS

Internal Audit maintains a range of performance indicators which are reported at different levels of the organisation. Indicators are reported in the Corporate Scorecard and in the Annual Internal Audit Opinion.

ACTION PLAN

There is a range of outcomes from the QAIP which can be informal or formal. Informal issues such as management review and feedback will be discussed with the auditor and will not normally form part of any action plan. Issues which impact on the compliance with the PSIAS will be documented into a formal action plan which will be reported to Management Team and the Audit and Standards Committee.