

**Quality Assurance and Improvement Programme  
Action Plan 2025-26**

<b>Ref</b>	<b>Standard</b>	<b>Assessment</b>	<b>Planned Action</b>	<b>Current position</b>	<b>Timescale</b>
1210	Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques?	Further enhance the use of data analytics.	<p>To consider the use of data analytics for all audits.</p> <p>This action is underway with a review of alternative sources of data analytics software and training sessions undertaken.</p> <p>2 areas are being trialled.</p>	<p>All audits have considered the use of data analytics with mixed success.</p> <p>This will be further developed in 2025-26 and the use of alternative software/tools will be explored. Webinars and training have been accessed to progress this area and this will continue during 2025-26.</p> <p>A Data Analytics Strategy has been developed and this is being updated for 2025/26. One trial area has been completed and one other is in progress.</p>	<p>Updated Data Analytics Strategy in place by March 2025.</p> <p>Completion of the second trial area by Quarter 1 2025/26.</p> <p>Further ongoing development of the strategy and use of data analytics to continue in 2025-26.</p>
1230	<p>Has the CAE defined the skills and competencies for each level of auditor?</p> <p>Does the CAE periodically assess each individual against</p>	Skills assessment not completed formally.	A training and development plan for the Internal Audit Service will be produced which will identify any audit specific training	PDR's have been completed in accordance with the corporate process using the standardised templates.	<p><b>Complete</b></p> <p>Although this will be an annual training plan and</p>

## Appendix C

	<p>the predetermined skills and competencies?</p>		<p>needs and how these will be addressed.</p>	<p>A training and development plan for the Audit Service has been produced.</p> <p>A model competency framework for internal auditors has been used and will inform the training and development plan for 2025-26.</p>	<p>assessment of competencies.</p>
2050	<p>Does the risk-based plan include an adequately developed approach to using other sources of assurance and any work that may be required to place reliance upon those sources?</p> <p>The CAE should generally share information and coordinate activities with other internal and external providers of assurance and consulting services. They may also carry out an assurance mapping exercise or make use of assurance mapping carried out by other assurance providers.</p>	<p>Reliance not placed upon other sources of assurance.</p> <p>Assurance mapping exercise not completed.</p>	<p>Review the need for assurance mapping, to improve audit planning.</p>	<p>This will be reviewed in 2024-25 where Cipfa's detailed assurance framework guide 2024 (yet to be issued) will be used to take forwards this development.</p> <p>The assurance framework guide has not yet been issued by Cipfa but will be used to strengthen assurance mapping during 2025/26.</p> <p>The audit planning process has continued to evolve including the documentation of other sources of assurance. However, it is not possible or practical to coordinate with other providers of assurance</p>	<p>Further work on assurance mapping development for March 2026 plan submission.</p>

**Appendix C**

				(for example CQC and Ofsted) due to the nature of their work.	
1	New Global Internal Audit Standards	N/A	<p>Undertake a self-assessment against the new standards and develop an action plan to capture any areas that need to be enhanced.</p> <p>To undertake an options appraisal to present to the Audit Committee for the required External quality assessment which is due in 2025-26.</p>	<p>This has been undertaken in addition to a self-assessment against the Local Government Application Note and the Cipfa Code of Practice for the Governance of Internal Audit.</p> <p>An action plan has been produced and work will commence to prepare for the new standards coming into force in April 2025. The areas that require development from April 2025 are highlighted below.</p>	<p>Complete.</p> <p>EQA Options appraisal to be presented to the March 2025 Audit Committee.</p>

## Appendix C

2	<p><i>Action from the self-assessment against fraud checklist</i></p> <p>Update the directorate and corporate wide fraud risk assessment and examine the results as part of the annual internal audit planning exercise.</p>		<p>To undertake as part of the audit planning process.</p>	<p>The directorate and corporate fraud risks have been updated. Work is ongoing with the risk champions to gain further detail on directorates mitigating controls/actions.</p> <p>An enhanced report to the Audit Committee in September setting out the Anti-Fraud arrangements will highlight the key fraud risk areas and mitigating actions.</p>	September 2025.
3	<p><i>Action from the self-assessment against fraud checklist</i></p> <p>Conduct an annual comparison against the checklist and where necessary, implement actions to ensure compliance with it.</p>		<p>This will be undertaken alongside the review of the Anti-Fraud and Corruption Policy and Strategy.</p>	<p>This task will be included in the Counter Fraud Plan for 2025/26 and will be reported to the September Audit Committee.</p>	September 2025.
4	<p><i>Action from the self-assessment against fraud checklist</i></p> <p>The reporting of the fraud risks and mitigation will be strengthened over the year and a more comprehensive report will be brought to the September 2025 Audit Committee.</p>		<p>To be reviewed during 2025/26.</p>	<p>See action number 2 above.</p>	September 2025.

## Appendix C

5	<p><i>Action from the self-assessment against fraud checklist</i></p> <p>Remind staff of the Anti-Fraud and Corruption Strategy and Policy annually via the Chief Executives weekly Bulletins, to coincide with Fraud Awareness week.</p>		Proposed communications have been developed and will be discussed with management and the communications team prior to publication.	Communications to staff took place during fraud awareness week. This action will be added to the Counter Fraud Plan in 2025/26 and will become a yearly (as a minimum) reminder for staff.	<p>Complete.</p> <p>Fraud awareness week 17<sup>th</sup> - 24<sup>th</sup> November 2024.</p>
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### Global Internal Audit Standards (UK public sector) review of actions required

Principle	Tasks to complete	Requirements	Timescale
9	Update the Audit Manual and associated documentation.	All documentation supporting the audit process to be updated in accordance with the standards.	31 March 2025
1, 4, 9, 11.2	Update the Post Audit Questionnaire	This needs to be updated to evidence staff displayed the competencies required by the new standards.	31 March 2025
9	Develop an Internal Audit Strategy	This is a new requirement. This should build on a strategic statement of how the service will be delivered and developed.	June 2025 Audit Committee
11 & 15	Update the Audit Report	To include details of root cause analysis and reference to GIAS (UK Public Sector) rather than PSIAS.	Audits which commence from April 2025.

## Appendix C

12, Application note and Code	Quality Assessment	<p>To undertake an assessment of conformance against GIAS (UK public sector) and update the Audit Committee.</p> <p>An initial self-assessment has already been completed. A further self-assessment will be undertaken utilising material that will be produced by CIPFA and will help inform the EQA.</p>	To tie in with External assessment (Q3/4) 2025/26.
8,12, Application note & Code	Quality Assessment Improvement Programme	The results need to be reported annually including progress against action plans to address instances of non-conformance.	March 2026
11, Application note & Code	Annual Conclusion & report on final progress of plan	<p>Annual conclusion on governance, risk management and control (HoA Annual Report). Ensure this includes any new requirements.</p> <p>The opinion for 2024-25 can highlight how internal audit are implementing the new standards.</p> <p>The AGS for 2024-25 should include wording regarding the implementation of GIAS UK public sector in the 'action plan'.</p>	<p>June 2026</p> <p>June 2025</p> <p>May 2025</p>
8	Head of Internal Audit performance review	The Audit Committee Chair should contribute to the Head of Internal Audit's performance assessment.	June/July 2025
8	Review of Internal Audit performance and effectiveness	Audit Committee to undertake a review. The conclusions should be reported to those charged with governance (eg in the Audit Committee's Annual Report).	July Audit Committee 2025

**Appendix C**

1.1, 1.3, 2.1, 2.2, 3.1, 3.2, 4.2, 4.3, 5.1, 9.1, 9.3, 11.2	Staff training	Training is a common theme throughout the standards and should be evidenced in a training log.  Annual/rolling training plan and log.	Ongoing throughout the year.
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