

Quality Assurance and Improvement Programme Action Plan		
Action	Position statement	Target completion date
<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>The directorate and corporate fraud risks have been reviewed by Internal Audit.</p> <p>The Customer Services Directorate has been selected as the starting point for a broader fraud risk assessment. This approach will be further developed and reviewed at the Risk Champions meeting. Best practice from central government will be considered in the approach to fraud risk management and once the approach is agreed it will be rolled out to the remaining directorates.</p> <p>An enhanced report to the Audit Committee setting out the key fraud risk areas and mitigating actions will be developed.</p>	September 2026.
<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 Audit Committee.</p>	<p>This reporting of fraud risks and mitigations has been considered and an enhanced report will be brought to the Audit Committee once a robust Council wide fraud risk assessment has been undertaken.</p>	September 2026.

Global Internal Audit Standards (UK Public Sector) review of actions required		
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 was completed. A further self-assessment has now been undertaken utilising material produced by CIPFA.</p> <p>Results of the External assessment will be reported to the Audit Committee following the issue of the report (March 2026).</p>	Complete
Quality Assessment Improvement Programme	<p>The results need to be reported annually including progress against action plans to address instances of non-conformance.</p> <p>This is already in place and the results of the external assessment will be included in the action plan. The outstanding actions on this action plan will be merged with the external assessment action plan.</p>	Complete
Audit Strategy 2025/28 actions scheduled for 2025/26		
Develop agile and data driven approaches to auditing		
Investigate and develop the use of Copilot and other tools to aid the planning, testing and reporting process.	Co pilot is now being used to identify emerging and current risks as part of the audit scoping process. In each audit data analytics is being considered and used where relevant. Co pilot has started to be used in the audit reporting process and this will continue to develop over the forthcoming period.	2025/26 and 2026/27.

Appendix C

<p>Ensure the use of data analytics has been considered during each audit review. Where relevant make use of available data sets to provide assurance over the whole population rather than the traditional use of sample testing.</p>	<p>This is being considered during all relevant audits for 2025-26. An audit completion checklist is now being utilised which includes a prompt around the use of data analytics. Data analysis is considered during the scoping stage of each audit. We are furthering our links with other audit services to share ideas and best practice. This will continue in 2026-27.</p>	<p>2025/26 through to 2026/27.</p>
<p>Enhance skills and knowledge through attendance on training and development events.</p>	<p>A specific training session on this area has been identified and attended. The learning has been shared with the rest of the team. A watching brief will be maintained to identify any further beneficial training.</p>	<p>2025/26 through to 2026/27.</p>
<p>Workforce planning and professional development</p>		
<p>Review the results of the audit team self-assessment against the audit skills matrix and My Year Ahead Development Plan, and identify areas for common learning and development. Include these in the Audit Service Training Plan.</p>	<p>The audit skills matrices, Year Ahead Development Plans (YADP) and mid year reviews were reviewed when completed and the results were fed into the training and development plan for 2025-26. The YADP reviews for 2025-26 have been analysed and additional training identified has been factored into the plan.</p>	<p>Complete</p>
<p>Ensure that we have up to date awareness of current training available for auditors on topical subject areas through auditor sub group attendance and active scanning of relevant websites.</p>	<p>Training in key areas for auditors is reviewed on an ongoing basis. Participation in local audit groups helps to identify any training undertaken by other audit services which would be of value. This is an area of constant development and will be kept under continual review to ensure we remain up to date with the latest audit developments.</p>	<p>2025/26 through to 2026/27.</p>

Appendix C

<p>Identify and provide opportunities for specialist training/knowledge for staff to minimise gaps, for example anti fraud/investigations, data analysis and AI.</p>		
<p>Review staff development plans and provide opportunities for staff seeking progression to learn from others in the team (eg peer reviews, investigations).</p>	<p>This is undertaken formally following the Year Ahead Development Plan process and mid year reviews. This is also discussed during weekly 1:1's and ongoing development of the team is kept under review when allocating audits during the year. An internal promotion has been secured by a member of the team, who is now gaining practical experience in this new role with assistance from peers.</p>	<p>2025/26 through to 2026/27.</p>
<p>Review the current career pathways for staff within the service and the potential for apprenticeships/qualification routes.</p>	<p>The development of a trainee auditor post is currently being considered through the relevant HR processes.</p>	<p>30 March 2026.</p>