

Ref	Observations	Action to Consider / Priority	Management Action / Responsible Officer and Implementation Date	Update including any revisions to management actions and dates
3.	Independence and Objectivity (Standard 1100)			
3.1	<p>The professional standards require that any threats to objectivity are identified and managed at the Internal Auditor, engagement, functional and organisational levels.</p> <p>Although Internal Auditors are reminded annually to consider and disclose any perceived or real conflicts of interest, the assignment planning process does not include any prompt to consider whether completion of the audit may give rise to a potential conflict of business interest.</p> <p>Consequently, there is an increased risk that objectivity at auditor level may be compromised.</p>	<p>In order to enhance the objectivity of Internal Auditors it would be useful to extend the assignment planning checklist in order to prompt the Auditor to consider whether undertaking the audit would give rise to any real or perceived conflicts of interest.</p> <p>Priority: Low</p>	<p>Response Agreed</p> <p>Responsibility HOIA</p> <p>Timescale April 2019</p>	<p>Audit planning document updated as proposed in 2019. This reflected the audit methodology at the time which included agile and waterfall auditing.</p> <p>This changed during lockdown and potential conflict was discussed during audit planning. This now needs to be updated to reflect the new hybrid ways of working (some agile/ some remote and some waterfall) with a planned update to the manual by Dec 22 – FK.</p>
6.	Internal Assessments (Standard 1311)			
6.2	<p>The standards require ongoing performance monitoring which includes comprehensive performance targets. It was noted that such performance related information does not include the percentage of recommendations implemented by the agreed due date.</p> <p>This issue is reinforced as at the time of the external assessment several audit report recommendations</p>	<p>In order to provide for a more robust and transparent performance monitoring system, performance related information should include the percentage of recommendations implemented by the agreed due date.</p> <p>Priority: Medium</p>	<p>Response Agreed</p> <p>Responsibility HOIA</p> <p>Timescale July 2019</p>	<p>Discussed with audit committee, reporting arrangements agreed with them at the time.</p> <p>Now under review.</p> <p>Follow up audits are actively included in the audit plan.</p>

QAIP – 2022/23

Appendix 2

	had remained outstanding for a relatively long period of time.			<p>A full recommendation review undertaken in Aug/Sep 22</p> <p>New reporting to be implemented for the October 22 update to GAC and the manual to be updated by Dec 22 (subject to any feedback from the Committee)</p>
0.1	Given the changes to the way in which the team now works, the audit manual needs further updating	Update the audit manual to include new audit methodology	<p>AEB – KV Fraud – VC Grants – JR Other - FK All by Dec 2022</p>	
0.2	Undertake work on reviewing the audit universe for the CA in 2023/24 to help inform assurance mapping and accountability framework development	Build into business plan for 23/24	BB - Dec 2023	
0.3	Develop the analytics capability within the team to facilitate monthly reporting on key control areas	Possible additional training	FK/JR - April 2023	
0.4	Preparation work for EQA in 2024	<p>Self assessment against PSIAS to be undertaken at the end of March 2023 and any non conformance to be addressed in an update to the QAIP</p> <p>Work to be undertaken later in 2023 and a report to be presented to the GAC recommending either a full</p>	<p>IA Mgmt Team – Mar 23</p> <p>Report to GAC Jan 24</p>	

		external assessment or to consider a self assessment with validation (peer review)		
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Key: **Blue** = issues raised as part of External Quality Assessment (EQA)
Green = issues added as a result of IA self assessment and ongoing continuous improvement