Wirral Internal Audit Service   Appendix 2

Quality Assurance and Improvement Programme Review - 2019/20

Ref	Requirement	Evidence	Frequency of review	Who is involved?	Improvement Actions/ No issues
1.	**Development of the Quality Assurance and improvement Programme**				
1.1	QAIP has been established for Internal Audit in line with the PSIAS.	QAIP established and approved by Audit and Risk Management Committee, last update review Jan 2018.	Annual	Chief Internal Auditor (CIA)/ARMC.	No issues
1.2	QAIP comprises of Internal assessments (both ongoing and periodic) and external Assessments.	QAIP contains these elements.	Annual	Chief Internal Auditor/ARMC.	No issues
2.	**Requirements of Internal Assessments – Ongoing**				
2.1	Management Supervision.	Tracked changes on documents, documented evidence of supervisory review, Post Audit Assessment undertaken identifying training/development on relevant documentation.	Ongoing - every audit has a review.	All Programme Auditor's and Audit Manager (AM).	No issues
2.2	Structured, documented review of working papers during audits and draft/final reports.	Tracked changes on documents, evidence supervisory review, training and development / improvement issues arising documented as part of PAA.	Ongoing - every audit has a review	All Programme Auditor's and Audit Manager.	No issues

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2.3	Audit Policies and Procedures used to ensure consistency, quality and compliance with appropriate planning, fieldwork and reporting standards.	Template documents exist and are utilised by all auditors on all assignments. Internal Audit Manual identifies all relevant policies, procedures and protocols. Quality Assurance Checklists in operation. Internal Audit Charter provides summary overview of the audit process	As required	Chief Internal Auditor	No issues.
2.4	Comprehensive Internal Quality Reviews regularly undertaken.	Ongoing supervisory reviews undertaken for all audits utilising documented template 4, includes final review by CIA/AM. Post Audit Assessment utilised for all audits, documenting the process and identifying areas for development/improvement. Control Checklist utilised as part of this process.	Ongoing – all audits.	Chief Internal Auditor/Audit Manager/Programme Auditors.	No Issues identified.
2.5	Feedback obtained via audit Client Questionnaire	Standard questionnaire issued after each and every audit. Outcomes reported to all ARMC meetings.	Ongoing	Chief internal Auditor/ Audit Manager/Programme Auditors/ Lead Auditors.	No issues.

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2.6	Auditor Skills Appraisal Assessments regularly undertaken to assess auditors performance	Auditor Skills Appraisal Assessment undertaken after every audit, evaluating auditors performance against key core competencies and identifying areas for development and improvement.	Ongoing	Reviewed by Audit Manager and Chief Internal Auditor.	No issues
2.7	Monitoring of internal performance targets and quarterly outturn reporting to ARMC.	Performance targets achievement monitored on ongoing basis via performance spreadsheet and reported to every meeting of ARMC.	Ongoing	Chief Internal Auditor/ Audit Manager/Programme Auditor's.	No issues
2.8	Review and approval of all final reports by Chief Internal Auditor/Audit Manager.	Established quality review process requires reports to be reviewed and approved by CIA or AM and outcomes documented.	Ongoing	Chief Internal Auditor/Audit Manager.	No issues
3. Requirements of Internal Assessments – Periodic					
3.1	Self-assessment against PSIAS	Annual self- assessment completed. External Review undertaken 2018/19.	Annual or as the Standards change.	Chief Internal Auditor	No issues
3.2	Quarterly IA Update Reports presented to ARMC.	Quarterly update reports prepared by CIA summarising IA activity, items of note/escalation and performance data presented	Annual	Chief Internal Auditor	No Issues

Ref	Requirement	Evidence	Frequency of review	Who is involved?	Improvement Actions/ No issues
		at every quarterly meeting of ARMC.			
3.3	Annual performance evaluation form to all Chief Officers.	Performance Evaluation Questionnaire discussed with Chief Officers at annual planning meetings each year and feedback utilised to help improve/develop the IA service.	Annual	Chief Internal Auditor	No issues although actual completion of forms can be problematic at times.
3.4	Annual Audit Planning Risk Assessments	The comprehensive annual audit planning process identifies all key issues and risks to the organisation and targets audit work in these areas. The Audit Plan is approved and endorsed by Chief Officers and ARMC.	Annual	Chief Internal Auditor/ARMC.	No Issues
3.5	Annual review of Internal Audit Service by Chief Internal Auditor.	Chief Internal Auditor undertakes ongoing review and evaluation of the service identyfing areas for development/improvement arising from customer feedback, PAA's, Away Day sessions, Team Briefings, Peer sessions, self assessments against PSIAS and other best practice guidance etc and reports actions to ARMC on a quarterly basis. This is	Ongoing	Chief Internal Auditor	No Issues.

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		summarised in the Chief Internal Auditors Annual report.			
3.6	Annual review of compliance with QAIP.	Review undertaken annually, reported to ARMC in January 2018.	Annual	Chief Internal Auditor	No Issues
3.7	Feedback from Chief Executive, Section 151 Officer and Chair of ARMC to inform annual appraisal of CIA.	Annual appraisal of CIA undertaken by Section 151 Officer who obtains input from CEO and ARMC Chair prior to appraisal.	Annual	Section 151, CEO, ARMC Chair.	No issues
3.8	Periodic Skills and Competency appraisal conducted for all Auditors.	Auditor Skills Appraisal Assessment undertaken after every audit, evaluating auditors performance against key core competencies and identifying areas for development / improvement. In addition, Corporate Performance Appraisal completed for each Auditor annually with outcomes from Auditor Skills Appraisal feeding this process and culminating in a development plan.	Ongoing/Annual	Chief Internal Auditor/Audit Manager/Programme Auditor/Lead Auditors.	No Issues
3.9	Improvement/development actions arising from	Quarterly Internal Audit Update reports for ARMC identify actions	Annual	Chief Internal Auditor	No Issues

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	assessments are reported to ARMC.	taken to improve and develop the internal audit service.			
3.10	Any significant areas of non compliance with PSIAS are included in the Chief Internal Auditors Annual Report.	Any areas of non compliance would be routinely included in the Annual Report. External assessment during 2018 identifying 'full compliance' with PSIAS across all areas.	Annual	Chief Internal Auditor	No Issues
4.	**External Assessment**				
4.1	An independent external assessment should be performed every 5 years	External assessment completed by external inspectors during 2018.	Every 5 years	Chief Internal Auditor/ North West Audit Group Peer Review	No Issues.
5.	**Reporting on the QAIP**				
5.1	Review of compliance against the requirements of the QAIP, the results of which are reported to the ARMC.	Compliance reviewed annually and reported to ARMC in IA Update Report – January 2018.	Annual	Chief Internal Auditor/ARMC.	No Issues

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02/09/19