Audit and Standards Committee

14 March 2024

Internal Audit Plan 2024-25

Recommendation

That the Audit and Standards Committee endorses the proposed Internal Audit Strategy and Plan for 2024-25 at Appendix A.

1. Executive Summary

1.1   The Council has a duty to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account relevant auditing standards.

1.2   The role of internal audit is primarily to provide reasonable assurance to the organisation and ultimately the taxpayers that the Council maintains an effective control environment that enables them to manage its significant business risks. Internal Audit does this *by providing risk-based and objective assurance, advice and insight.* In addition to providing assurance, the audit service also undertakes proactive consultancy and advisory work designed to add value and offer insights that will improve the effectiveness of risk management, control and governance processes e.g. acting as a critical friend when process changes are being developed.

1.3   To ensure the best use of limited audit resources audit work needs to be carefully planned. In accordance with best practice, the Committee's role is to review and approve the annual internal audit work plan. The plan is developed in consultation with senior managers and takes account of the organisations aims, strategies, key objectives, associated risks, and risk management processes (as required by internal audit standards). It also considers those topics which have not recently been audited or which feature in the corporate risk register or which, when last audited, received a low opinion. Care has been taken to explicitly link the internal audit plan with critical risks.

1.4   Based upon the discussions to date and our professional judgement an indicative priority and an estimated number of days has been allocated to each potential topic. This considers a range of factors including when the topic was last audited, complexity of the topic, and the level of change. The list of potential topics arising from the planning process is included in the attached audit plan document (Appendix A) together with those topics we are unable to cover during the year based on existing level of resources. The aim is to give a high-level overview of audit areas. The Committee will note that as in past years whilst we are able to cover key aspects of very high-risk areas, we are not able to cover lower rated risks. The Committee can accept a plan on this basis, provided this matches its "risk appetite" for independent

assurance, also recognising that management have the prime accountability for managing processes and risks (and therefore assurances can be obtained directly from them where necessary).

1.5   Good practice requires us to recognise that the plan should be responsive to changes in risks during the year and it will therefore be reviewed at intervals throughout the year to ensure it remains relevant.

1.6   The Internal Audit function is governed by its Audit Charter, which is a requirement of the Public Sector Internal Audit Standards (PSIAS) and sets out the purpose, authority and responsibility of internal audit. The Charter must be formally agreed and approved by the organisation and periodically reviewed. It establishes the position of internal audit within the organisation, including the nature of the service's functional reporting relationship; authorises access to records, personnel and physical properties relevant to the performance of engagements and defines the scope of internal audit activities.

1.7   In accordance with best practice the existing Audit Charter, which was approved in March 2023, has been reviewed to ensure it reflects the current structure, practice and legislation. No changes are being recommended following the recent review and it is included for completeness (Appendix B).

2.   Financial Implications

2.1   There are no direct financial implications of this report, although the Audit Plan is a key element in assuring the Council of the adequacy of its control environments in relation to protecting our resources and finances. There can be financial implications of actions required to implement audit recommendations.

3.   Environmental Implications

3.1   The proposed plan includes two audits relating to the environmental agenda, providing independent assurance and advice.

5.   Supporting Information

5.1   Appendix A sets out the full Audit Plan for 2024-25.

6.   Timescales associated with the decision and next steps

6.1   Delivery of this Audit Plan will be contained to the financial year 2024-25.

Appendices

Appendix A - Internal Audit Strategy and Plan 2024-25
Appendix B - Internal Audit Charter

Background papers

None

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The report was circulated to the following members prior to publication:

Warwickshire County Council

Internal Audit Strategy and Plan 2024-25

"Providing assurance on the management of risks"

Internal Audit Strategy and Plan 2024-25

"Providing assurance on the management of risks"

This document sets outs the Internal Audit Strategy and proposed Plan of work for 2024-25 for Warwickshire County Council. These services are provided by the Internal Audit Service of the Resources Directorate. This document complements the Audit Charter and the Council's Risk Management Framework. In accordance with current best practice the role of the audit committee is to review and approve the internal audit plan.

The Role of Internal Audit

All organisations face risks in every aspect of their work: policy making, decision taking, action and implementation, regulation and spending, and making the most of their opportunities. The different types of risk are varied and commonly include financial risks, IT risks, supply chain failure, physical risks to people, and damage to the organisation's reputation. The key to the Council's success is to manage these risks effectively.

The Council has a statutory responsibility to have in place arrangements for managing risks; The Accounts and Audit Regulations 2015 state that a local authority is responsible for ensuring that its financial and operational management is effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and includes arrangements for the management of risk. The Regulations require accounting systems to include measures to ensure that risk is appropriately managed.

The requirement for an internal audit function is also contained in the Regulations which require the Authority to:

> "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

The Council has delegated its responsibilities for internal audit to the Executive Director for Resources.

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Definition of Internal Auditing

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

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The key word in the definition is assurance, the role of audit is not to identify or investigate alleged irregularities, it is to provide assurance to the organisation (the Chief Executive, Executive Directors, Directors and the Audit and Standards Committee) and ultimately the taxpayers that the authority maintains an effective control environment that enables it to manage its significant business risks. We do this by **providing risk-based and objective assurance, advice and insight**. The assurance work culminates in an annual opinion on the adequacy of the Authority's governance, control and risk management processes which feeds into the Annual Governance Statement.

Different parts and levels of an organisation play different roles in managing risk, and the interplay between them determines how effective the organisation as a whole is in dealing with risk. The Institute of Internal Auditors uses a "three lines of defence" model to explain internal audit's unique role in providing assurance about the controls in place to manage risk. Recognising that effective management involves choosing to take risks as well as defending against negative impacts, perhaps "*Three lines of Assurance"* is a helpful description:

Figure 1: Three lines of defence (assurance) model
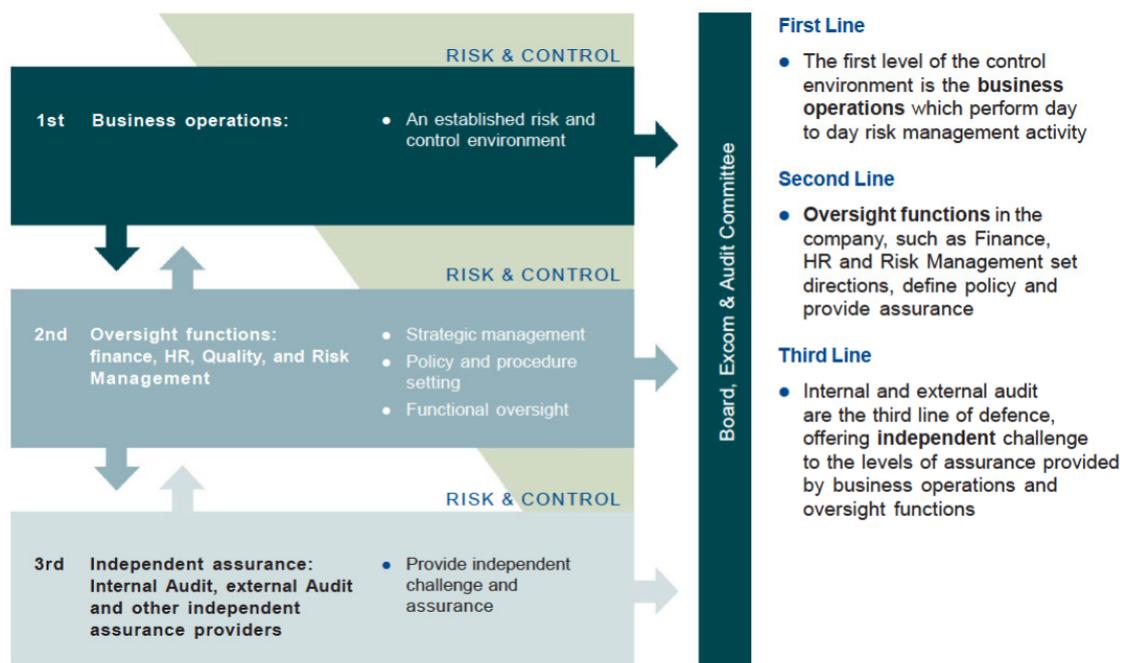
The management of risks is the responsibility of every manager. Sitting outside the processes of the first two lines of assurance, audit's main roles are to ensure that the first two lines are operating effectively and advise how they could be improved.

We develop and then deliver a programme of internal audits to provide independent reasonable assurance to senior management and members that significant risks are being addressed. To do this, we will evaluate the quality of risk management processes, systems of financial and management control and governance processes and report this directly and independently to the most senior level of management. In accordance with regulatory requirements most individual assurance assignments are undertaken using the risk-based systems audit approach and are not usually designed to identify potential frauds.

The focus of our work continues to be primarily on the very high-risk areas and change programmes and key corporate processes. Audits of this nature are a more effective use of limited resources and are key to providing the appropriate assurance to the Council that its overall governance, control and risk management arrangements remain effective.

Figure 2: Key corporate processes

Sound corporate governance

means

Doing the right thing…at the right time…in the right way…for the right people

and depends upon

- Financial management
- HR policies and processes
- Performance management
- Programme and project management
- Effective IT systems
- Complying with legisaltion
- Commissioning and procurement
- Contract Management
- Equalities
- Business planning
- Open and transparent decision making
- Managing partnerships

We give an opinion on how much assurance systems give that significant risks are addressed. We use four categories of opinion: Full, Substantial, Moderate and Limited assurance.

Vision, purpose and values

A professional, independent and objective internal audit service is one of the key elements of good governance in local government.

As a modern effective risk and assurance service we:
- Act as a catalyst for improvement and provide insight on governance, control and risk management;
- Influence and promote the ethics, behaviour and standards of the organisation;
- Develop a risk aware culture that enables clients to make informed decisions;
- Are forward looking; and
- Continually improve the quality of our services.

A key driver of this strategy is the need to meet all our clients' needs, which in the context of the County Council are the Audit and Standards Committee, Chief Executive, Executive Directors and Directors.

The County Council will continue to be affected by a variety of local and national issues:

- Funding pressures faced by local government;
- The impact of inflation and global conflicts
- Climate change
- Increased growth in partnerships and collaborations, for example with health, other parts of the public sector and the private sector;
- Ever increasing use of technology to deliver services, particularly the rapid evolution of Artificial Intelligence;
- Flexible working arrangements to make more effective use of accommodation;
- The introduction of new ways for customers and the public to access services; and
- Pressure to reduce the cost of administrative / support functions while improving quality / effectiveness.

These, and other developments, will mean increased pressure on the service to review existing systems and provide advice on new and complex initiatives within reducing resources. We must add value and help deliver innovations in service delivery. To respond to the demands on us we will:

- Continue to develop our staff to ensure we are fully equipped to respond to our clients' demands;
- Continue to invest in modern technology to improve efficiency and effectiveness;
- Add value and make best use of our resources by focussing on key risks facing our clients;
- Increasingly work in partnership with clients to improve controls and performance generally; and
- Continue to buy in specialist help where required.

Services

In addition to undertaking audits the Service is able to support the organisation by also providing the following services:

Consultancy

The Council will face major changes in culture, systems and procedures over the coming years and we are able to provide advice on the governance, control and risk implications of these changes. The service will act as a critical friend. Particular emphasis is put on project governance and process design.

Our knowledge of the management of risk enables us to *challenge* current practice, *champion* best practice and be a *catalyst* for improvement, so that the Council as a whole achieves its strategic objectives.

So, for example, when a major new project is being undertaken we can help to ensure that project risks are clearly identified and that controls are put in place to manage them.

It is more constructive for us to advise on design of processes during the currency of a change project rather than identify problems after the event when often it is too late to make a difference and it is possible to use less resource to identify key points than in a standard audit - timely advice adds more value than untimely.

> **Challenge**
>
> **Champion**
>
> **Catalyst for improvement**

Irregularities

As a publicly funded organisation the Council must be able to demonstrate the proper use of public funds. It is the responsibility of every manager to have systems in place to prevent and detect irregularities. However, if an irregularity is identified or suspected managers are required to notify the Service and will need professional support to investigate the matter.

All significant investigations will be undertaken by the Service but more minor matters will be referred back to the relevant manager to progress with support from the audit team. The decision on which cases will be investigated will be made by the Internal Audit Manager.

Counter fraud

Although responsibility for operating sound controls and detecting fraud is the responsibility of management, the Service has a key supporting role. In particular, we are responsible for maintaining and publicising the Council's anti-fraud policy, maintaining records of all frauds and, as a deterrent, publicising proven frauds.

The Service also coordinates the Council's participation in the National Fraud Initiative. Relevant managers are best placed and hence are responsible for investigating matches identified by the NFI but we do maintain an overview of progress.

To ensure the best use of limited audit resources audit work needs to be carefully planned. We have sought to align our work with the Council's risk base again this year, by liaising extensively with senior management and taking into account:

- the overall environment in which the Council has to operate
- its aims, strategies, key objectives, associated risks
- risk management processes, and
- national surveys and intelligence on risk areas along with data on actual frauds at Warwickshire CC.

Our plan also takes into account those topics which have not recently been audited or which feature in the corporate risk register or which when last audited received a low opinion. In addition, auditors regularly attend various professional networking meetings which highlight the wider issues affecting public sector internal audit which need to be reflected in the programme of work.

General context and key themes

International
The Institute of Internal Auditors has identified a number of key themes through its annual survey of Heads of Audit across the world, which looks at the continuing and emerging areas of risk on which they are having to focus. The latest report, Risk in Focus 2024, identified seven top risks from the survey, as follows:

- Cybersecurity and data security
- Human capital and talent management and retention
- Changes in laws and regulations
- Macroeconomic and geopolitical uncertainty
- Business continuity, operational resilience and disaster response
- Digital disruption, new technology and AI
- Climate change and environmental sustainability

Cybersecurity remains highest as in 2023. Business continuity has moved up to 5th, pushing Climate change down to 7th highest.

National

Like the rest of the world, the UK has been greatly impacted by the global instability and conflict. The risks and impacts include:

- Cyber security
- Higher general inflation
- Higher interest rates
- Supporting refugees

In particular at the Local Government level there has been and continues to be a high level of concern around financial stability and sustainability, with more councils having issued S114 notices.

County Council

The national and international perspectives highlighted above are reflected in the challenges faced by the county council. Regarding the aspects of financial risk, these include growing costs of both adults and children's social care, Home to School Transport and SEND, as well as significant pressures on capital budgets. The risks have been identified by the Council in setting the budget and MTFS.

Financial Risks - Annual Budget and MTFS

From a financial perspective, as the Executive Director for Resources has stated in the 2024-25 budget report:

"*this revenue budget has been prepared on realistic assumptions in an uncertain environment and that as such it represents a robust, albeit challenging, budget.*
That said, the uncertainties of the economic environment mean that there are significant risks facing the Authority in delivering a balanced budget."

The report identifies the following financial risks, along with mitigation measures:

- Delivery of the Planned Budget Reductions;
- Inflationary Risk;
- Dedicated Schools Grant High Needs Block Deficits;
- School Place Planning and the Affordability of the Capital Programme;
- Treasury Management;
- Uncertainty about the national policy direction;
- Uncertainty about the National Funding Position;
- Funding Reform;
- Council Tax;
- Council Tax Taxbase;
- Demand Growth Risk;
- Workforce Risk; and
- Impact on the Medium-Term Financial Strategy.

Council Plan

Investment plans are directed towards delivery of the Council Plan.
The Council Plan contains three strategic priorities for achieving the vision "To make Warwickshire the best it can be, sustainable now and for future generations". These are as follows:
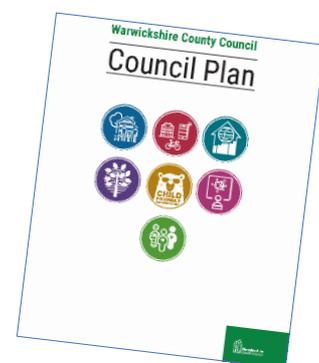
Our ambition for Warwickshire

Three strategic priorities

We want Warwickshire to have a **thriving economy and places** that have the right jobs, skills, education, and infrastructure.

We want to be a County where all **people can live their best lives**; where communities and individuals are supported to live safely, healthily, happily and independently.

We want to be **a County with a sustainable future** which means adapting to and mitigating climate change and meeting net zero commitments, so that our generation ensures future generations can live well and reap the benefits of a sustainable and thriving Warwickshire.

Other planning considerations

Our primary customers remain the Chief Executive, Executive Directors, Directors and the Audit and Standards Committee but we will take into account the views of other managers when refining the scope of audits and will accommodate them as long as requests do not divert us from addressing the core scope as agreed with the Audit and Standards Committee.

Further significant changes in processes and policies are likely during the coming year and internal audit will need to support this work and provide advice on the governance, risk management and control implications of the changes. Whilst providing advice is good practice and an effective use of resources, sufficient audits are required across the Council's risk profile in order to deliver the annual "Head of Audit" opinion. Given resourcing levels, advisory work will be targeted on key transformation projects and the Service is unlikely to be able to provide support on more minor matters.

Given the limitations on audit resources there is an increasing need for more reliance to be placed by the Council on second line of defence functions (such as Finance, HR and Procurement). Potentially, audit will need to provide increased assurance on the effectiveness of those functions especially as budget constraints will inevitably also impact on them and hence on the overall assurance framework. We will avoid undertaking roles that are properly the responsibility of the first or second line of defence – these managers need to have sound controls and monitoring systems in place rather than relying on periodic internal audits to provide

them with assurance. Assurance that these management functions are being properly discharged will be tested as part of the audit work.

Governance, risk and control issues continue to be an issue at Maintained schools with a number of schools experiencing financial difficulties. We plan to undertake some thematic audits, visiting a small sample of schools and sharing the key lessons more widely. Beyond that we will focus on the arrangements the Council has in place to identify as early as possible, and subsequently support, schools causing concern / in difficulty. Where a potential and significant financial irregularity is suspected at a school, we will investigate but we will not investigate minor suspected irregularities and will expect schools to resolve these, albeit with some support from audit as well as other support functions from across the council including finance and school advisers. Similarly, there is sometimes little value that an audit can add where the Council already knows of issues at a particular school.

The detailed plan

Based upon discussions with senior managers and our professional judgement an indicative priority and an estimated number of days have been allocated to each potential topic. The Council's strategic risks and the key planned work to provide assurance on these risks are shown in Annex 1. Demonstrating the assurances planned on each strategic risk and being transparent about auditable topics that cannot be audited are key requirements of internal audit professional standards and we therefore adopt a top-down approach with the plan being driven by key risks.

The outline plan in Annex 2 shows those topics that we are planning to audit and Annex 3 details an illustrative list of topics that we are not planning to audit. The plan takes into account the resources available within the audit service, risk and other assurance frameworks that exist from which the council can gain assurance.

As in previous years the plan covers one year which is accepted best professional practice. Whilst an indicative timing is included, and a view taken on time required, this is subject to review during the year e.g. when risks change or a specific project becomes a matter of priority or a significant fraud has to be investigated.

In addition to the assurance and advisory work listed, provision has been made in our work plan to:

- undertake investigations;
- complete outstanding 2023-24 audits;
- certification of financial returns where grant conditions require this; and
- counter-fraud work to maintain counter-fraud policies and to promote and raise the profile of counter fraud messages. This work will supplement the Council's on-going participation in the National Fraud Initiative which the internal audit team coordinates.

Quality Assurance and Improvement Programme

The Public Sector Internal Audit Standards (PSIAS) require the Internal Audit Manager to develop and maintain a Quality Assurance and Improvement Programme (QAIP) covering all aspects of the internal audit activity. We had a formal external review of compliance with the standards in 2023 and this confirmed compliance with all of the standards.

The QAIP includes internal assessments, periodic self-assessments and external assessments and is not only designed to assess the efficiency and effectiveness of Internal Audits, but also to enable an evaluation of the internal audit activity's conformance with the definition of internal auditing and the PSIAS and an evaluation of whether internal auditors apply the Code of Ethics. We have an Audit Manual based on accepted professional practice which as well as being compliant with PSIAS builds quality into every stage of the audit process. A summary of the QAIP is shown in Annex 4.

Paul Clarke
Internal Audit Manager (Head of Internal Audit)

March 2024

Strategic Risks

	Extract from Council's strategic risk register		Independent Assurance Sources	
	Strategic Risk Description		**Other sources of assurance**	**Examples of proposed internal audit role / planned assignments**
01.	Slow economic growth and increase in inequalities across communities			Capital planning and resourcing. WPDG, Highways contract
02.	Mismatch between demand and resources			Budgetary control, Resourcing to risk, Schools, Tendering
03.	Being unable to keep children and vulnerable adults safe		Ofsted, CQC	Virtual school, Childrens Homes, Data integrity, Safeguarding
04.	Lack of movement towards Sustainable Futures			Climate change
05.	Failure to operate			CRM platform, registration service, accounts payable
06	Insufficient skilled and experienced workforce			Innovation and improvement programme, IT access controls, Payroll
07.	Successful cyber attack		PSN certification	IT access controls
08.	A safe environment for colleagues may not be sustained			Capital planning and resourcing

Planned Work 2024-25

| Strategic Priority: | | | We want Warwickshire to have a thriving economy and places that have the right jobs, skills, education and infrastructure |

Directorate	Service	Topic	Notes
Communities	Strategic Infrastructure and Climate Change	Capital planning and resourcing	Assurance on effective corporate control of capital planning and expenditure and the management of funding, including S106
Resources	Finance	WPDG - Property Development Group	WPDG - Assurance on adequacy of evolving governance including implementation of recommendations of a 2022/23 review
Communities	Environment, Planning and Transport	Highways contract procurement	To provide independent assurance on the procurement of a replacement of an existing contract which is coming to an end and needs to be replaced by September 2026
Communities	Fire	Fire Service culture	Assurance around actions following an external review to ensure fairness and transparency is being achieved
Communities	Fire	Fire Service - Resourcing to risk	Assurance around delivery of the outcomes agreed through the Resourcing to Risk review

Strategic Priority:		We want to be a County where all people can live their best lives; where communities and individuals are supported to live safely, healthily, happily and independently

Directorate	Service	Topic	Notes
Communities	Environment, Planning and Transport	Home to school transport	Assurance around delivery of improved control, covering market management,contracting, effective working with Education and mitigating the financial challenge
Resources	Workforce and Local Services	Registration services	Service review including traded service aspects.
Resources	Enabling Services	CRM Platform	Assurance around delivery of business benefits from the new customer platform CRM system
Resources	Enabling Services	IT Access controls	Following a 2023-24 review of Unit4 access controls, this is to provide assurance on access to other key systems
Children and Young People	Education	Multiply Fund - Adult learners	There is a requirement from the external funder to have audit assurance over expenditure and compliance with grant conditions. This is to cover this requirement and also look to add value by reviewing the operation of the function.
Children and Young People	Education/ Children and Families	Virtual School	Virtual School - Cross-Directorate review between Children's and Families and Education relating to the Virtual School - how effective are we in meeting our responsibilities?
Children and Young People	Children and Families	Childrens Homes	Assurance of the roll-out of additional homes and controls including responsible officer
Children and Young People	Education	Themed schools visits	Focus on themes of budget management and deficits; also payroll controls.
Children and Young People	Education	Schools in financial difficulty	Working with Finance and Education to support timely identification of schools in financial difficulty with the aim of supporting improved financial management
Children and Young People	Education	Education Transformation Programme	The programme is being refreshed. The audit will provide assurance around management of the programme including sample testing of key projects

Directorate	Service	Topic	Notes
Social Care and Health	Health and Care Commissioning	Section 75 agreements	Review of how the S75 agreements support delivery of the Council's objectives and how risks associated with the S75 agreements are and will be managed.
Social Care and Health	Health and Care Commissioning	Care at Home re-procurement	Significant Care at Home tenders. Advisory review
Social Care and Health	Social Care and Support	Innovation and Improvement Programme.	Assurance around management of the programme including sample testing of key projects
Social Care and Health	Public Health	Public Health - Tackling health challenges	Planning, monitoring and delivery of improved health outcomes
Children and Young People	Education	Data integrity - Education and SEND	Assurance on progress with work to improve quality assurance and delivery of data integrity
Children and Young People	Children and Families	Early Years	Looking at the whole of early years and how early years joins up across education and children
Children and Young People	Children and Families	Safeguarding	Assurance on arrangements to meet the revised statutory guidance in Working Together to Safeguard Children 2023

Strategic Priority:		We want to be a County with a sustainable future which means adapting to and mitigating climate change and meeting net zero commitments

Directorate	Service	Topic	Notes
Communities	Strategic Infrastructure and Climate Change	Climate Change	Advisory work and Follow-up of previous review

Governance, Risk and Controls **Assurances and Advice**	

Directorate	Service	Topic	Notes
Resources	Finance	Budgetary Control	End-to-end review including interim arrangements, forecasting and journals
Resources	Finance	Accounting - Accruals, journals and control accounts	Assurance on effective controls and high standards of accounting practice
Resources	Finance	Accounts Payable	Key financial system assurance review to include controls related to supplier setup
Resources	Finance	Pensions service	Assurance review on Pensions administration, including self-service portal which is now in operation
Resources	Workforce and Local Services	Payroll	The Payroll service is provided to many external clients as well as to WCC. Having audited the WCC Payroll in 2023/24, this review is to focus on external clients, including assurance on service delivery, performance and controls
Resources	Enabling Services	Use of AI and IOT (Internet enabled devices)	Assurance around policy and compliance to ensure AI is properly incorporated into council policy and is used appropriately. Also to ensure that where internet enabled devices are used, the risks are understood and mitigated.

Illustration of auditable topics not planned for 2024-25

In addition to the coverage of key risk areas discussed at Annexes 1 and 2 above, the PSIAS requires the strategy to be open about those audit areas not covered in 2024-25. Based upon the planning discussions with senior management, our professional judgement and the results of previous audits the following topics are not planned for 2024-25. However, should planned audits not take place topics from this list can be substituted.

Directorate	Area
Resources	Change program and benefits realisation
Resources	Governance review of the Council Delivery Plan (not selected as an audit as this is part of business as usual and underpins all audit work)
Communities	Archaeology Warwickshire
People	Reablement service
Communities	Waste strategy
Resources	Recruitment and selection
Resources	Taxation compliance including IR35
Resources	Warwickshire Investment Fund
People	Safeguarding – Multi-agency safeguarding hub (MASH)
People	Direct Payments management
Resources	Performance Management

Annex 4: QAIP

Warwickshire County Council – Quality Assurance and Improvement Programme

Quality Assurance
Audit Managers
Auditors
HIA
Quality Improvement Plan
Audit Managers
Supervision & review

Quality Assurance
Periodic external assessments against PSIAS. Annual inspections and internal quality audits to confirm compliance with ISO 9001:2008 and the Audit Manual. Robust performance monitoring.

Quality Improvement Plan
Quality improvement plan - HIA reports to Audit Committee on the outcome of Quality Assurance including any improvement action plan and any significant non-conformance with PSIAS.

Supervision & review
Ongoing monitoring and quality assurance is built into the audit process. Quality checks and oversight are undertaken throughout the audit engagement ensuring that processes and practice are consistently applied. Post assignment de-brief.

HIA

Head of Internal Audit

- Undertake an annual self-assessment against the requirements of PSIAS
- Develop and maintain a Quality Assurance Improvement Programme (QAIP) & improvement action plan
- Focus on evaluating conformance with Internal Audit Charter, definition of Internal Audit, Code of Ethics & the Standards
- Arrange an External Assessment in accordance with PSIAS requirements

Audit Managers

Audit Managers

- Undertake supervision and review audit engagements
- Obtain assurance from supervision and review processes that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit manual / PSIAS
- Provide HIA with regular reports on outcome of reviews, performance against key service measures etc
- Provide feedback to auditors on quality of their work
- Promote high professional standards and compliance with audit manual / PSIAS
- Continually develop their team members

Auditors

Auditors

- Conduct audit engagements in accordance with audit manual PSIAS
- Deliver all assignments on time and within budget

All

- Comply with the Code of Ethics / Code of Conduct
- Promote the standards and their use throughout the Internal Audit activity
- Committed to delivering high quality services and continuous improvement
- Promote the internal audit service
- Committed to continuing professional development