

Appendix D

UDC Quality Assurance Improvement Programme

No	Area	Action	Current Status	Target Date
1	External Quality Assessment (EQA)	Ensure this is completed and reported.	Agreement in principle through the London Audit Group for the EQA to be completed by peer review.	April 2024? (TBC)
2	Audit Charter	Update the charter to reflect: <ul style="list-style-type: none"> • Audit and Standards replacing GAP • Revised audit reporting lines • Relationship with Monitoring Officer • Counter-fraud responsibility 	Updated charter included in this report.	March 2024
3	Audit Planning	Make links between the Internal Audit risk assessment and the Corporate Risk Register more explicit. Ensure the risk-based plan assesses the resource requirement against the audit need.	Incorporated in this report	March 2024
4	Audit Processes	Update audit processes to: <ul style="list-style-type: none"> • Agree outline timings for audits at the start of the financial year. • Specify budgets in audit terms of reference • Ensure audit files retain evidence that terms have been agreed and findings have been discussed with management. • Review process – re-introduce documentation to capture the file review. • Improve timeliness of reporting • Implement revised processes for following up recommendations as they become due • Introduce Senior Stakeholder Survey 	Anticipated quarters identified in this report. Outline timings to be agreed April / May 2024 To be introduced for 2024/25 audit plan Ongoing Complete Ongoing Work ongoing to populate Ideagen (Pentana) with outstanding recommendations. Reporting yet to be completed Now in place	April / May 2024 April 2025 Complete Ongoing April 2024 Complete

		<ul style="list-style-type: none"> Review document retention policy Compile audit manual incorporating all audit processes 	<p>Work ongoing in conjunction with preparations to migrate work to sharepoint.</p> <p>Work will be completed over the course of the year. This will incorporate details from the new standards</p>	<p>June 2024</p> <p>March 2025</p>
5	Assurance mapping	Work with Risk Management and Directors to develop an assurance map for the Council.	This report includes first elements.	March 2025 and ongoing
6	Training and development	Ensure team has training necessary to obtain key information from Integra and other systems.	Training needs to be confirmed during U-perform process.	March 2025
7	Financial Regulations state Monitoring Officer is responsible for compliance with PSIAS	Transfer responsibility from monitoring officer to Director of Business Performance and People	The Director of Business Performance and People is making the necessary arrangements.	March 2024