



POWYS COUNTY COUNCIL

Internal Audit

Quality Assurance and Improvement Programme

Ian Halstead

Internal Audit Manager

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Powys Internal Audit

1.0 Introduction

1.1 Internal Audit's Quality Assurance and Improvement Program (QAIP) is designed to provide reasonable assurance to the various relevant stakeholders of Powys County Council that Internal Audit:

- Performs its work in accordance with its Charter, which is consistent with the Public Sector Internal Audit Standards, Definition of Internal Auditing and Code of Ethics;
- Operates in an efficient and effective manner;
- Is adding value and continually improving Internal Audits operations.

1.2 The Head of Internal Audit is ultimately responsible for the QAIP, which covers all types of internal audit activity. The QAIP must include both internal and external assessments. Internal assessments are both ongoing and periodical and external assessments must be undertaken at least once every five years.

2.0 Internal Assessment

Internal Assessment is made up of both ongoing reviews and periodic reviews.

2.1 Ongoing Reviews

2.1.1 Ongoing assessments are conducted through:

- Supervision of assignments at all levels of the assignment from scoping, fieldwork and reporting
- Regular, documented review of work papers during engagements by appropriate Internal Audit staff
- Audit procedures used for each assignment which includes both 360 degree and sample peer reviews to ensure compliance with applicable planning, fieldwork and reporting standards
- Feedback from customer surveys on individual engagements
- Analysis of key KPIs established to improve Internal Audits effectiveness and efficiency
- All adverse final reports and action plans are moderated and approved by the Internal Audit Manager.

2.2 Periodic Reviews

2.2.1 Periodic assessments are designed to assess conformance with Internal Audit's Charter, the Standards, Definition of Internal Auditing, the Code of Ethics, and the efficiency and effectiveness of internal audit in meeting the needs of its various stakeholders. Periodic assessments will be conducted through:

Powys Internal Audit

- Peers reviews undertaken on a scheduled basis for performance in accordance with Internal Audits Quality Procedures.
- Review of internal audit performance using Key Performance information by the Audit Management Team on a frequent basis.
- Periodic reporting of performance to Senior Managers and the Internal Audit Working group.
- Annual self-review of conformance with the Public Sector Internal Audit Standards

2.2.2. Any resultant action plans will be monitored by Internal Audit manager on a quarterly basis.

3.0 External Assessment

3.1 External assessments will appraise and express an opinion about Internal Audits conformance with the Standards. Definition of Internal Auditing and Code of Ethics and include recommendations for improvement, as appropriate.

3.2 An external assessment will be conducted every 5 years by a qualified, independent assessor from outside the Council. The assessment will be in the form of a full external assessment, or a self-assessment with independent external validation.

4.0 Reporting

4.1 Internal Assessments – reports of internal assessments will be reported to the Audit Committee on an annual basis;

4.2 External Assessments – results of external assessments will be reported to Audit Committee and the Section 151 Officer. The external assessment report will be accompanied by a written action plan in response to significant findings and recommendations contained in the report.

4.3 Follow Up - the Head of Internal Audit will implement appropriate follow-up actions to ensure that recommendations made in the report and action plans developed are implemented in a reasonable timeframe.