

## Internal Audit Quality Assurance and Improvement Plan

| Ref | Improvement Activity   | RAG Status of Activity      | Target Date   |
|-----|--|-----------------------------|---------------|
| 1.  | Complete full self-assessment against GIAS and LG Application Note and incorporate into QAIP.<br>(Compliance with GIAS)  | Complete                    |               |
| 2.  | Review Orbis IA Charter and update for new GIAS and Application Note.<br>(Compliance with GIAS)  | Complete                    |               |
| 3.  | Obtain approval for updated Charter from all partner and client audit committees.<br>(Compliance with GIAS)  | Complete                    |               |
| 4.  | Share new GIAS with all Orbis IA staff and obtain a formal declaration from each confirming understanding of their responsibilities. In particular, direct staff to Domain V 'Performing Internal Audit Services'.<br>(Compliance with GIAS) | Complete                    |               |
| 5.  | Review training and development documentation and other procedure/guidance documents to ensure sufficient coverage and references to GIAS and ethics related aspects.<br>(Compliance with GIAS)  | Ongoing                     | October 2025  |
| 6.  | Schedule and deliver awayday/training and development day focussed on new GIAS, including ethics related aspects/responsibilities and CPD requirements.<br>(Compliance with GIAS)  | Complete – Ongoing Activity |               |
| 7.  | Confirm that client liaison guidance and activity includes obtaining feedback on service quality etc.<br>(Improvement Activity)  | Complete                    |               |
| 8.  | Issue reminder to all Orbis IA staff regarding their responsibilities to log training and maintain CPD logs as required.<br>(Improvement Activity)   | Complete                    |               |
| 9.  | Review all key Orbis IA guidance and procedure documentation to ensure consistent with new GIAS.<br>(Compliance with GIAS)   | In Progress                 | December 2025 |
| 10. | Clarify reporting arrangements to senior management and audit committees in relation to GIAS self-assessment and QAIP progress.<br>(Compliance with GIAS, to report to committee and senior management)                                      | Complete                    |               |
| 11. | Refresh and update the Orbis IA Service Objectives document and ensure all staff have in place underpinning personal objectives.<br>(Improvement Activity)   | Outstanding                 | December 2025 |

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| 12. | Review 2026/27 audit planning arrangements to cover requirements of the GIAS, specifically in terms of potential requirement to maintain a separate formal IA risk assessment.<br>(Compliance with GIAS)  | In Progress            | March 2026   |
| 13. | Confirm that all audit plans include details of the engagements that were not included in the plan but could be added if capacity becomes available.<br>(Improvement Activity)  | Complete               |              |
| 14. | Review assurance mapping arrangements, including how we assess the adequacy of other sources of assurance that we chose to rely on.<br>(Improvement Activity)   | In Progress            | March 2026   |
| 15. | Following re-organisation and all appointments made, review statutory officer liaison arrangements.<br>(Improvement Activity)   | Complete               |              |
| 16. | Progress arrangements to develop and publish internal audit and counter fraud bulletin for all partners and clients.<br>(Improvement Activity)  | In Progress            | March 2026   |
| 17. | Review audit reporting guidance and protocols to confirm sufficiently clear reference to risk acceptance and escalation arrangements.<br>(Improvement Activity)   | Complete               |              |
| 18. | Review Orbis IA KPIs in light of previous EQA and potential to include something about relationship between IA coverage and organisation's strategic risks. Adequacy/extent of IA coverage. Also, possible new KPI around % of follow up audits generating improved audit opinions.<br>(Improvement Activity) | Complete               |              |
| 19. | Ensure service training and development programme includes root cause identification and evaluation.<br>(Improvement Activity)  | In Progress            | October 2025 |
| 20. | Introduce additional narrative in standard report template that the audit work has been conducted in conformance with GIAS and LG Application Note.<br>(Compliance with GIAS)   | Complete               |              |
| 21. | Work through completed GIAS to ensure that all areas of evidence can be located, are up to date and are clearly linked with self-assessment.<br>(Improvement Activity)  | In Progress            | October 2025 |
| 22. | Liaise with management to ensure that 2025/26 AGS includes specific reference to organisational compliance with Code of Practice for the Governance of Internal Audit in UK Local Government.<br>(Improvement Activity)   | In Progress            | March 2026   |

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| 23. | Confirm that each authority's financial regulations or equivalent confirm Internal Audit's mandate as set out in Accounts and Audit Regulations.<br>(Improvement Activity)   | Complete               |             |
| 24. | Update the Internal Audit Charter to specifically include administrative reporting arrangements for internal audit and the Chief Internal Auditor.<br>(Compliance with GIAS) | Complete               |             |
| 25. | Liaise with management to consider whether, and how, audit committee chairs should provide direct input to the CIA's performance evaluation.<br>(Compliance with GIAS)       | Outstanding            | March 2026  |
| 26. | Clarify arrangements within each partner council for undertaking an audit committee effectiveness review based on CIPFA guidance.<br>(Improvement Activity)                  | Complete               |             |

