

Internal Audit Improvement Plan (2022/23)

<u>Area for Improvement</u>	<u>Action Taken/Required</u>	<u>Measure/Timeframe</u>
<p>1) To reduce the timeframe from commencing an audit to the issuing of a draft report.</p>	<p>Delays will never be eradicated where there is a small audit team, as we have to react to emerging changes in risk/suspected fraud in year, therefore this reprioritisation of work often results in delays in the audit work that has already commenced.</p> <p>Also, where services do not provide required information in a timely manner, this results in delays and the need to commence new audits whilst waiting for information to be provided, this then has a knock on effect of meeting the estimated timeframe for issuing a draft report.</p> <p>We can however, work smarter by improving the following:-</p> <ul style="list-style-type: none"> a) Pre-planning of audits and what records/evidence they will require and giving plenty of notice as to when they will need the information. b) Where there is likely to be large delays due to other work priorities (e.g. an investigation), notifying the relevant Service Director/Head of Service/Service Manager, and if it is considered there will be a significant delay, formally postpone the audit. c) Auditors being more pro-active in chasing information required for an audit/escalating where this is not received. d) Refresher time management/project management training undertaken where required. 	<p>Reduction in number of audits where there is a large delay in us progressing the work.</p>
<p>2) Increase the use of IDEA (data analytics software) to add value/widen the</p>	<p>The team has undertaken training/refresher training in 2021/22.</p> <p>A team session has recently taken place to identify and assess the potential scope for using IDEA in</p>	

APPENDIX E

scope of audit testing coverage.	the proposed audits for next year, so we have an outline plan to refer to when commencing any work.	
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