

Internal Audit Quality and Improvement Programme
(2025/26)

<u>Area for Improvement</u>	<u>Action Taken/Required</u>	<u>Timeframe</u>
1) Ensure that the working practices and quality of work continues to fully comply with professional standards.	<p>The Audit Manager to identify key changes in practices required by the GIAS, and ensure that these are reflected in the team's processes, audit manual and the team are fully briefed on the required changes.</p> <p>The Audit Manager/Principal Auditor will continue to be alert to audit process compliance/highlight any areas where compliance needs to be improved/changes in process are required.</p>	<p>April 2025 (changes required due to GIAS coming into force).</p> <p>Ongoing with all audit work</p>
2) Promote the scope for Internal Audit to have a greater role in advisory reviews.	Arrange to attend senior management meetings, and service management meetings to explain the advisory nature of our role, and the benefits from such an approach.	During the financial year in time for next year's planning process
3) Carry out an exercise to gain a fuller picture of second lines of defence, so these can be incorporated into the Assurance Map maintained by Internal Audit, and considered as part of audit planning/placing reliance on second lines of defence.	Liaise with managers/attend management meetings to discuss second lines of defence/approach to gaining assurance from them/impact on audit coverage etc.	During the financial year in time for next year's planning process
4) Be mindful of emerging technology (e.g. AI), and plans to utilise these across Council services, and assess the impact on approach to audit work.	Ongoing assessment by each auditor as part of planning and scoping each audit, as well as manager oversight as part of signing off scope and risk assessment for each audit.	Ongoing