

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. (Compliance with GIAS)	Complete	
2.	Review Orbis IA Charter and update for new GIAS and Application Note. (Compliance with GIAS)	Complete	
3.	Obtain approval for updated Charter from all partner and client audit committees. (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'. (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. (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. (Compliance with GIAS)	Complete – Ongoing Activity	
7.	Confirm that client liaison guidance and activity includes obtaining feedback on service quality etc. (Improvement Activity)	Complete	
8.	Issue reminder to all Orbis IA staff regarding their responsibilities to log training and maintain CPD logs as required. (Improvement Activity)	Complete	
9.	Review all key Orbis IA guidance and procedure documentation to ensure consistent with new GIAS. (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. (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. (Improvement Activity)	Outstanding	December 2025

Ref	Improvement Activity	RAG Status of Activity	Target Date
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. (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. (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. (Improvement Activity)	In Progress	March 2026
15.	Following re-organisation and all appointments made, review statutory officer liaison arrangements. (Improvement Activity)	Complete	
16.	Progress arrangements to develop and publish internal audit and counter fraud bulletin for all partners and clients. (Improvement Activity)	In Progress	March 2026
17.	Review audit reporting guidance and protocols to confirm sufficiently clear reference to risk acceptance and escalation arrangements. (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. (Improvement Activity)	Complete	
19.	Ensure service training and development programme includes root cause identification and evaluation. (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. (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. (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. (Improvement Activity)	In Progress	March 2026
23.	Confirm that each authority's financial regulations or equivalent confirm Internal Audit's mandate as set out in Accounts and Audit Regulations. (Improvement Activity)	Complete	

Ref	Improvement Activity	RAG Status of Activity	Target Date
24.	Update the Internal Audit Charter to specifically include administrative reporting arrangements for internal audit and the Chief Internal Auditor. (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. (Compliance with GIAS)	Outstanding	March 2026
26.	Clarify arrangements within each partner council for undertaking an audit committee effectiveness review based on CIPFA guidance. (Improvement Activity)	Complete	