

APPENDIX B

Quality Assurance Improvement Plan

Nottinghamshire County Council Internal Audit Service

March 2014

Checklist reference	Audit Standard	Gap in meeting standard	Action Required	Officer responsible	Timeline
3.2 1100	Chief Audit Executive (CAE) should have direct and unrestricted access to senior management and the Board	Access to the Board is not set out in the Internal Audit Charter	Update Charter	Head of Internal Audit	June 2014
3.2 1110	CAE should report to level of corporate management team	CAE reports to Service Director	Explain as part of Annual Report	Head of Internal Audit	June 2014
3.2 1110	Reporting and management arrangements in place to preserve the CAE's independence and objectivity	Formal arrangements not in place	Amend Head of Internal Audit's job description to include arrangements for raising concerns	Service Director for Finance and Procurement	June 2014
3.2 1110 (c)	The Board approves the internal audit budget and resource plan	The Board does not approve the budget. This is a responsibility of Full Council	Explain arrangements as part of Annual Report	Head of Internal Audit	June 2014
3.2 1110 (e)	The Board approves decisions relating to the appointment and removal of the CAE	This responsibility is fulfilled by the Service Director under the Constitution.	Explain arrangements as part of Annual Report	Head of Internal Audit	June 2014
3.2 1110	The Chief Executive should contribute to the performance appraisal of the CAE	No formal contribution from the Chief Executive	Include in future performance appraisal	Service Director for Finance and Procurement	December 2014
3.2 1110	Feedback should be sought from the Chair of the Audit Committee for the CAE's performance appraisal	No formal contribution from the Chair	Include in future performance appraisal	Service Director for Finance and Procurement	December 2014

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3.4 1310	The QAIP should include both internal and external assessments	No external assessment has been completed to date	External assessment of compliance with the standards will be needed	Service Director for Finance and Procurement	December 2017
3.4 1320	The results of the QAIP should be reported to the Board	Not previously reported	Report to Board	Head of Internal Audit	March 2014
4.1 2050	The risk-based plan should set out the approach to using other sources of assurance and any work that may be required to place reliance upon those sources	Not formally set out in the risk-based plan	Include section in risk-based plan to cover how sources of assurance are used	Head of Internal Audit	June 2014
4.1 2050	The CAE should carry out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance	Not formally developed	Develop assurance mapping for future planning	Head of Internal Audit	March 2015
4.5 2410	Engagement results released outside the organisation should include limitations on distribution and use of the results	No caveat is placed on results released outside the organisation	A caveat will be developed to set out the limitations on use of the results	Head of Internal Audit	Immediate
4.5 2450	Progress against the QAIP should be set out in the CAE's Annual Report	First year of the QAIP	The Annual Report will include a section on progress against the QAIP	Head of Internal Audit	June 2014