

Appendix E

UDC Quality Assurance Improvement Programme

No	Area	Action	Current Status	Target Date
1	GIAS Briefing Note	Brief CMT and Audit and Standards Committee on GIAS.	The briefing note is included in the Audit Strategy and Plan.	March 2025
2	Audit Charter	Update the Internal Audit Charter in line with GIAS.	Updated Internal Audit Charter included with the Audit Strategy and Plan.	March 2025
3	Audit Methodology	Update Internal Audit methodology in line with GIAS.	Internal Audit Team reviewed current processes and identified the adjustments required to comply with GIAS. These need to be captured in the Audit Methodology procedure document.	May 2025
4	Internal Audit Report Format	Update the Internal Audit report format to address feedback received and to increase clarity of reporting. Also to update the definition for recommendation priorities in line with the updated Risk Management Policy.	Aim to have the new report format in place for the 2025/26 financial year.	April 2025
5	Counter-fraud safeguards	Document the safeguards regarding the Audit Manager's lead on Counter-fraud within the Council.	Updated audit charter identifies the Statutory Officers Group as best place to ensure appropriate independent assurance over the fraud risk is obtained. Audit Manager to brief the Statutory Officers Group and operational procedures to be determined.	May 2025
6	Audit Manager performance assessment	The Audit and Standards Committee Chair should be consulted during the Audit Manager's U-perform target setting and assessment to ensure Internal Audit is meeting the Committee's needs.	The Director of Business Performance and People has been briefed on this requirement. It is understood this will be incorporated in the U-perform from March 2025.	March 2025

No	Area	Action	Current Status	Target Date
7	Customer Satisfaction Survey	Update the Customer Satisfaction Survey to include a question on ethics.	Plan to amend the customer satisfaction survey for use in the new financial year.	April 2025
8	Audit job descriptions	The job descriptions of the audit team should be updated as a result of GIAS.	This change should be deferred due to Local Government Review	March 2028
9	Audit Strategy – Future skills	Incorporate more detail on audit resourcing and skill requirements to deliver the current and future audit plans in the Audit Strategy.	Current initiatives will be focused on requirements to deliver current year plans. Full compliance likely to be delayed due to Local Government Review.	Ongoing
10	Audit Use of Technology	Enhance the Internal Audit Strategy with initiatives re: use of technology.	Current initiatives will need to be focused on getting the most out of UDC's current technologies. Future developments will need to consider synchronisation with those Councils we will merge with.	Ongoing
11	Assurance Map	Further develop an assurance map for UDC	Working with senior management to capture all forms of external assurance.	Ongoing