**Appendix D**

## UDC Quality Assurance Improvement Programme

| No | Area | Action | Current Status | Target Date |
|---|---|---|---|---|
| 1 | Audit Training | Brief CMT and Audit and Standards Committee on GIAS. | Develop procedures to link the Audit Plan and U-perform processes with Litmos - ensuring Auditors supplement their learning with available training on areas they will be auditing. | March 2026 and ongoing |
| 2 | Audit Use of Technology (Artificial Intelligence) | Further develop the use of new technology to improve the efficiency of the audit process. | Internal Audit has started using co-pilot to produce first drafts of meeting notes from transcripts of Teams calls.<br>Artificial Intelligence has the potential to streamline other parts of the audit process. Internal Audit will investigate these and implement where they are practicable. | Ongoing |
| 3 | Assurance Map | Further develop an assurance map for UDC | Working with senior management to capture all forms of external assurance. | Ongoing |