Audit Lincolnshire Quality Assurance Framework

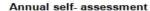
Appendix A











- Head of Internal Audit develop & maintain Quality Assurance Improvement Programme (QAIP) & improvement action plan
- Focus on evaluating conformance with Internal Audit Charter. definition of Internal Audit, Code of Ethics & the Standards
- Arrange an External Assessment co-ordinated with Audit Committee (planned for 2015)

Periodic quality assurance assessments

- Obtain periodic assurance that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit practice standards
- Provide HIA with quarterly highlight reports on outcome of reviews



Quality outcomes / process designed to deliver a consistently high quality audit service to our clients - fit for purpose / meet client expectations / conform to PSIAS



practice standards/PSIAS Behave at all times in accordance with the Code of

- Ethics/Code of Conduct
- Promote the standards and their use throughout the Internal Audit activity

Conduct all audit engagements in accordance with audit

Commitment to delivering quality services



Ongoing monitoring - quality built into the audit process

Quality improvement plan - HIA reporting to Audit Committee on



Quality checks and oversight are undertaken throughout the audit engagement ensuring that processes and practice are consistently applied and working well.



- Obtain ongoing assurance that engagement planning, fieldwork conduct and reporting/communicating results, adheres to audit practice standards
- Undertake engagement supervision and review. The extent of supervision needed will depend on the proficiency and experience of the internal auditors and the complexity of the engagement.

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