

Opportunities for Improvement	Actions	Timescale for tasks to be achieved	Person Responsible	Status	
Governance					
1.	<p>Service Review</p> <p>EQA – 2022 Consider increasing management capacity at the County Council element of the Partnership (Advisory)</p> <p>Consider increasing the in-house IT audit capacity (Advisory)</p> <p>Consider potential strategies to address recruitment issues (Advisory)</p>	<p>Review structure and resources to ensure future proofed beyond 2023 – link to Corporate and Business Plans</p> <p>Working within approved budget to implement changes to the structure by:</p> <ul style="list-style-type: none"> • Submitting budget development / pressure bid to support transition as we grow our own talent, succession plan and build resilience. • Increasing management capacity whose focus will be on Quality Assurance and Workforce Development across the Partnership. • Working with LCC Finance Team to develop graduate scheme – building on existing apprenticeship programme. • Establish IT Auditor posts within structure. • Establish Performance & Development post within structure. <p>Workforce strategy already in place which include career grade – paused during pandemic but now being reset with some success already.</p> <ul style="list-style-type: none"> • Recruited 3 Audit Officers who will be undertaking IIA apprenticeships with career path to Senior Auditor. • CIPFA/IIA graduate scheme agreed with Director of Resources. To be implemented during 2022. • Renew Professional Practice Year with Universities • Set up new entrant apprenticeship for school and care leavers – moving to IIA Level 4 Apprenticeship (Audit Officer / Senior Auditor) 	July 2022	Head of Internal Audit & RM	In Progress

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2.	Roles and Responsibilities and Accountability	Embed Organisational Development work – using disc reports data. Promoting distributed leadership and accountability in role / remit.	April 2022 onwards	Leadership Team	Ongoing
3.	CfGS – Governance Risk Resilience framework and lessons learnt re public interest reports	Roll out health check across clients – health check. Engage in Leadership and Culture work at LCC.	March 2023	Audit Managers	Ongoing – LCC and Strategic Alliance completed.
4.	Audit Committee Handbook	Development of plain English guidance to members following publication of CIPFA Audit Committee practical guidance.	November 2022	Head of Internal Audit & RM	Part developed – update once CIPFA Audit Committee guidance issued in 2022.
5.	Records Management	Review and streamline records Management in light of records mgt policy and use of sharepoint	April 2022	Leadership Team	Started
6.	Digital Strategy EQA - 2022 Consider increasing the use of data analytics during audits (Advisory)	Embed digital first mindset and new digital strategy in the service Approve Digital Strategy for service – aligning to corporate digital strategy and Service Business Plan Objectives for 2022/23 and beyond. This includes better use of data and data analytics as part of our assurance work.	May 2022 onwards	Leadership Team	Draft digital strategy shared and will consider on strategy day 28.2.22

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Practice					
7.	Audit Process – review in light of remote working	Continue to monitor actions from this plan to ensure that improvements are delivered and sustained.	June 2022	Audit Managers & Principal Group	Started – need to review current arrangements
8.	Commission Internal Audits in Risk – Insurance – Counter Fraud	Arrange reviews during 2022/23	By March 2023	Head of Internal Audit & RM	Risk done
9.	VfM Auditing	Review project benefit realisation in LCC & District plans as appropriate	2022/23	Audit Managers	To be included in audit plans
10.	Agile Assurance	Review current arrangements in line with best practice	March 2023	Head of Internal Audit & RM	Research and best practice information gathered
11.	Dynamic planning	Trial the use of dynamic planning at a district council. Meet to discuss outcomes and adapt process and guidance if necessary	April 2022	Audit Managers	Completed
12.	Use of Pentana	Identify a lead to deliver a project to implement improvements within Pentana <ul style="list-style-type: none"> • Reporting • Deliver automated tracking • Audit records 	March 2023	Project	Not started
13.	Review all document templates in line with new corporate branding and	Set up project team to review and update reporting format.	September 2022	Project	Not started

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	formatting	Use of power BI			
14.	Improved performance management processes and reporting	Embed performance monitoring into one to ones with monthly review of productivity. Principals reporting to Managers on a monthly basis and Managers reporting into HOS quarterly	Sept 2022	Audit Managers	New 121 implemented
15.	EQA - 2022 Consider increasing the use of data analytics during audits (Advisory)	Approve Digital Strategy for service – aligning to corporate digital strategy and Service Business Plan Objectives for 2022/23 and beyond. This includes better use of data and data analytics as part of our assurance work. Refresher training in IT Audit and use of data / data analytics Making greater use of technology during audits by expanding the use of data analytics and interrogation software applications.	March 2023	Audit Managers	Not started
Communication					
16.	Consistent team leader briefing across all service functions	Ensure all CARM management information is shared with team. Consider using CARM Leadership email	February 2022	Leadership Team	Issue to be raised at 121's

Continuing Professional Development (Service / Team)				
	Area / Activity	Outcome	Date Planned	Status
1.	IT Audit Awareness / Training General <ul style="list-style-type: none"> • Further guidance on CAAT's required after IdeA upgrade (Greater understanding of Computer Aided Auditing Techniques – benefits and use in determining testing strategies / analysing data	September 2022	Not Started
2.	Internal Audit Practice Updates: <ul style="list-style-type: none"> • CIPFA Audit Summer Update • CIPFA Audit Winter Update 	To develop and keep team up to date with developments and directives in the PS Internal Audit profession	Attendees of events	Shared at Team Meetings
3.	Team Development: <ul style="list-style-type: none"> • Commercialism • Agile Assurance 	To develop and equip the team to be as effective and efficient as possible in their roles.	December 2022 September 2022	On going

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