



**Agenda Item 08**

**JOINT AUDIT COMMITTEE  
25 June 2026**

**Internal Audit  
Quality Assurance and Improvement Programme**

**1. Purpose of the Report**

- 1.1 The purpose of this report is to present, in compliance with Global Internal Audit Standards in the UK Public Sector (GIAS), the latest version of the Quality Assurance and Improvement Programme for the Joint Internal Audit Service.

**2. Background**

- 2.1 The Head of Internal Audit is responsible for the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector and continuous performance improvement.
- 2.2 A quality assurance and improvement program has been developed that is designed to evaluate and promote the internal audit function's conformance with the Standards, achievement of performance objectives, and pursuit of continuous improvement. The program includes internal and external assessments.
- 2.3 The Head of Internal Audit is responsible for ensuring that the internal audit function is continuously seeking to improve. This requires developing measures to assess the performance of internal audit engagements, internal auditors, and the internal audit function. These measures form the basis for evaluating progress toward performance objectives including continuous improvement.
- 2.4 The Head of Internal Audit must establish a methodology for internal assessments that includes:
- Ongoing monitoring of the internal audit function's conformance with the Standards and progress toward performance objectives.
  - Periodic self-assessments or assessments by other persons within the organisation with sufficient knowledge of internal audit practices to evaluate conformance with the Standards.
  - Communication with the Joint Audit Committee and senior management about the results of internal assessments.
- 2.5 During April 2026, a self-assessment was undertaken against the Standards which confirmed that the service 'Generally Conforms' with most of the Standards. The assessment is summarised at Appendix A.

- 2.6 Areas of improvement have been identified where the service partly conforms and we have agreed improvement actions to address these, as at Appendix B. We will provide updates to the Committee throughout the year on progress.
- 2.7 An assessment of compliance with the 2025/26 QAIP agreed by Committee in June 2025 is attached at Appendix C. This continues to show a high level of conformance. The proposed QAIP for 2026/27 is provided at Appendix D.

### 3 **RECOMMENDATIONS**

- 3.1 The Committee is asked to note the report, including:
- compliance against the Global Internal Audit Standards in the UK Public Sector (Appendix A);
  - the internal audit improvement plan (Appendix B); and
  - compliance with the requirements of the agreed QAIP for 2025/26 (Appendix C).
- 3.2 The Committee is also asked to approve the latest Quality Assurance and Improvement Programme (Appendix D).

#### **CONTACT OFFICER**

Name: Lynn Joyce  
Title: Head of Internal Audit

#### **BACKGROUND DOCUMENTS**

[Global Internal Audit Standards](#)

[Application Note: Global Internal Audit Standards in the UK Public Sector](#)

## Self-Assessment against the Global Internal Audit Standards in the UK Public Sector

Domain		Conformance Assessment	Improvement Action	Responsible Lead	Target Date	
Domain I: Purpose of internal Auditing		Generally Conforms				
Domain II: Ethics and Professionalism						
Principle 1: Demonstrates Integrity	Assessment of Principle 1: Internal Auditors demonstrate integrity in their work and behaviour.		Generally Conforms			
	Standard 1.1	Honesty and Professional Courage	Generally Conforms			
	Standard 1.2	Organisations Ethical Exceptions	Generally Conforms			
	Standard 1.3	Legal and Ethical Behaviour	Generally Conforms			
Principle 2: Maintain Objectivity	Assessment of Principle 2: Internal Auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions		Generally Conforms			
	Standard 2.1	Individual Objectivity	Generally Conforms			
	Standard 2.2	Safeguarding Objectivity	Generally Conforms			
	Standard 2.3	Disclosing Impairments to Objectivity	Generally Conforms			
Principle 3: Demonstrate Competence	Assessment of Principle 3: Internal Auditors apply the knowledge, skills and abilities to fulfil their roles and responsibilities successfully		Generally Conforms			
	Standard 3.1	Competency	Generally Conforms	Head of Internal Audit to develop a team training plan based on completed competency assessments and build training into future team meetings.	Head of Internal Audit	30/6/26
	Standard 3.2	Continued Professional Development	Generally Conforms			
Principle 4: Exercise Due Professional Care	Assessment of Principle 4: Internal Auditors apply due professional care in planning and performing internal audit assessments		Generally Conforms			
	Standard 4.1	Conformance with the Global Internal Audit Standards	Generally Conforms			
	Standard 4.2	Due Professional Care	Generally Conforms			

Domain			Conformance Assessment	Improvement Action	Responsible Lead	Target Date
	Standard 4.3	Professional Scepticism	Generally Conforms	Head of Internal Audit to arrange team training around professional scepticism.	Head of Internal Audit	30/12/26
<b>Principle 5: Maintain Confidentiality</b>	<b>Assessment of Principle 5: Internal Auditors use and protect information appropriately</b>		<b>Generally Conforms</b>			
	Standard 5.1	Use of Information	Generally Conforms			
	Standard 5.2	Protection of Information	Generally Conforms	Following completion of year end processes – Internal Audit team to undertake a data cleanse exercise on audit shared drive to ensure compliance with data protection policies.	Audit Portfolio Leads	31/12/26
<b>Domain III: Governing the Internal Audit Function</b>						
<b>Principle 6: Authorised by the Board</b>	<b>Assessment of Principle 6: The board establishes, approves, and supports the mandate of the internal audit function.</b>		<b>Generally Conforms</b>			
	Standard 6.1	Internal Audit Mandate	Generally Conforms	The methodology for placing reliance on other assurance providers should be established and documented within the Audit Manual. This will include the requirements to set out any barriers to co-ordinating within the Head of Internal Audit's annual report. (See also Standard 9.5)	Head of Internal Audit	30/9/26
	Standard 6.2	Internal Audit Charter	Generally Conforms			
	Standard 6.3	Board and Senior Management Support	Generally Conforms			
<b>Principle 7: Positioned Independently</b>	<b>Assessment of Principle 7: The board establishes and protects the internal audit function's independence and qualifications.</b>		<b>Generally Conforms</b>			
	Standard 7.1	Organisational independence	Generally Conforms			
	Standard 7.2	Chief Audit Executive Qualifications	Generally Conforms			
<b>Principle 8: Overseen by the Board</b>	<b>Assessment of Principle 8: The board oversees the internal audit function to ensure the function's effectiveness.</b>		<b>Generally Conforms</b>			

Domain			Conformance Assessment	Improvement Action	Responsible Lead	Target Date
	Standard 8.1	Board Interaction	Generally Conforms			
	Standard 8.2	Resources	Generally Conforms	(See Principle 10)		
	Standard 8.3	Quality	Generally Conforms			
	Standard 8.4	External Quality Assessment	Generally Conforms			
<b>Domain IV: Managing the internal Audit Function</b>			<b>Generally Conforms</b>			
<b>Principle 9: Overseen by the Board</b>	<b>Assessment of Principle 9: The chief audit executive plans strategically to position the internal audit function to fulfil its mandate and achieve long-term success.</b>		<b>Generally Conforms</b>			
	Standard 9.1	Understanding Governance, Risk Management and Control Processes	Generally Conforms			
	Standard 9.2	Internal Audit Strategy	Generally Conforms			
	Standard 9.3	Methodologies	Generally Conforms			
	Standard 9.4	Internal Audit Plan	Generally Conforms	Head of Internal Audit to consider ways in which dynamic planning can be further developed.	Head of Internal Audit	30/9/26
	Standard 9.5	Coordination and Resilience	Partially Conforms	See Standard 6.1		
<b>Principle 10: Manage Resources</b>	<b>Assessment of Principle 10: The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate</b>		<b>Partially Conforms</b>	The HIA should set out in the Charter and within the audit manual, what approaches apply when audit resources are insufficient to meet the mandate.	Head of Internal Audit	30/9/26
	Standard 10.1	Financial Resource Management	Partially Conforms			
	Standard 10.2	Human Resource Management	Generally Conforms			
	Standard 10.3	Technological Resources	Generally Conforms			
<b>Principle 11: Communicate Effectively</b>	<b>Assessment of Principle 11: The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.</b>		<b>Generally Conforms</b>			
	Standard 11.1	Building Relationships and Communicating with Stakeholders	Generally Conforms			
	Standard 11.2	Effective Communication	Generally Conforms			
	Standard 11.3	Communicating Results	Generally Conforms			
	Standard 11.4	Error and Omissions	Generally Conforms			
	Standard 11.5	Communicating the Acceptance of Risk	Generally Conforms			

Domain		Conformance Assessment	Improvement Action	Responsible Lead	Target Date	
<b>Principle 12: Enhance Quality</b>	<b>Assessment of Principle 12: The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards</b>		<b>Generally Conforms</b>			
	Standard 12.1	Internal Quality Assessment	Generally Conforms			
	Standard 12.2	Performance Measurement	Generally Conforms			
	Standard 12.3	Oversee and Improve Engagement Performance	Generally Conforms			
<b>Domain V: Performing Internal Audit Services</b>		<b>Generally Conforms</b>				
<b>Principle 13: Plan Engagements Effectively</b>	<b>Assessment of Principle 13: Internal auditors plan each engagement using a systematic, disciplined approach.</b>		<b>Generally Conforms</b>			
	Standard 13.1	Engagement Communication	Generally Conforms			
	Standard 13.2	Engagement Risk Assessment	Generally Conforms			
	Standard 13.3	Engagement Objectives and Scope	Generally Conforms	Define the methodology for determining and agreeing limitations on audits within the Audit Manual and provide an awareness session to the wider team.	Audit Portfolio Leads	31/8/26
	Standard 13.4	Evaluation Criteria	Generally Conforms			
	Standard 13.5	Engagement Resources	Generally Conforms			
	Standard 13.6	Work Program	Generally Conforms			
<b>Principle 14: Conduct Engagement Work</b>	<b>Assessment of Principle 14: Internal auditors implement the engagement work programme to achieve the engagement objectives.</b>		<b>Generally Conforms</b>			
	Standard 14.1	Gathering Information for Analyses and Evaluation	Generally Conforms			
	Standard 14.2	Analyses and Potential Engagement Findings	Generally Conforms			
<b>Application Note</b>	9	General context for the UK Public Sector	Generally Conforms			
	9A	Ethics and standards in public life	Generally Conforms			
	9B	Handling information	Generally Conforms			
	9C	Value for money	Generally Conforms			
	9D	The role of regulators	Partially Conforms	(See Standard 6.1 and 9.5)		
	10	UK public sector-specific interpretations and requirements	Generally Conforms			

Domain			Conformance Assessment	Improvement Action	Responsible Lead	Target Date
	10A	Resources	Partially Conforms	(See Principle 10)		
	10B	Overall conclusions and annual reporting	Generally Conforms			
	10C	CAE qualifications	Generally Conforms			
	12	Compliance with the requirements of the Topical Requirements	Partially Conforms	Define the methodology for compliance with the IIA topical requirements	Head of Internal Audit	31/7/26

## INTERNAL AUDIT IMPROVEMENT PLAN

## Status of improvement actions from 2025/26

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at June 2026
1	N/A	2040	<b>Working Paper Software</b> Galileo software is used for documenting audit working papers. The system has been in place for a number of years, and newer versions are now available. It is likely that sometime in the future the current version may no longer be supported. Investigate the benefits of the new system and determine whether upgrade would be beneficial.	Complete	Core processes developed within Microsoft 365 and became effective from 1 <sup>st</sup> April 2025, with further developments and enhancements during 2025/26.  These arrangements are now fully embedded.  This action is now closed.
2		2400/2410	<b>Review audit methodologies from learning over last few years</b> Due to the success of implementing more agile approaches the internal audit team will explore further opportunities for streamlining audit reports and working practices making communications more concise and timelier.	Complete	New leaner audit report templates developed and were effective from 1 <sup>st</sup> April 2025. A stakeholder framework and reporting schedule/methodologies for wider stakeholder groups also developed.  This action is now closed.
3		2000/2010	<b>Improving agile audit planning approach</b> Due to the risk landscape for the OPCC and Force changing with new risks emerging or business objectives / priorities changing, developing an agile audit planning approach will enable the internal audit team to respond to any changes in a timely manner, adding more value to both organisations.	Superseded by action 23 below  Principle 9 within new Standards	
4		1100/1110 1300/1311 2000/2060	<b>Review key performance indicators</b> The key performance indicators in place have not been reviewed for a substantial period and, in line with developing a more agile approach to audit planning and exploring opportunities to review audit methodologies, the KPI's in place should also be reviewed to ensure they effectively demonstrate the value of internal audit.	Complete	Revised performance indicators defined when setting the Audit Strategy for 2025-2028. These build on existing indicators and provide more qualitative indicators on which to measure the service.  This action is now closed.
5		All	<b>Assessment against new standards</b> New Global Audit Standards introduced in January 2024 which are due to be effective from January 2025. The UK Public Sector Internal Audit Standards Advisory Board (IASAB) has begun its review of the new global standards and will determine the implications for the PSIAS, with any subsequent changes being subject to consultation and appropriate transitional arrangements. A review against any revised standards will be completed once guidance on PSIAS is released	Complete	A <a href="#">self-assessment</a> against the requirements of the new Global Internal Audit Standards in the UK Public Sector undertaken and reported to Joint Audit Committee in March 2025. An update on improvement actions was reported to the Joint Audit Committee in December 2025.  A further self-assessment undertaken in April 2026 shows improved compliance. Any further improvement actions have been incorporated into this action plan and will continue to be monitored and reported to Joint Audit Committee.

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at June 2026
			and any changes required to key processes and documentation such as Audit Charter, Strategy, Audit Manual etc. will be made.		This action is now closed.
6	Principle 4: Exercise Due Professional Care Principle 8: Overseen by the Board Principle 9: Overseen by the Board	Standard 4.1 Conformance with the Global Internal Audit Standards Standard 8. Board Interaction Standard 8.2 Resources Standard 9.3 Methodologies	Audit Manual to be updated to reflect revised Standards and new systems and processes recently introduced. This should also include: <ul style="list-style-type: none"> <li>• Arrangements for managing disagreements.</li> <li>• Reporting arrangements for when resources are insufficient to meet the agreed work programme for internal audit along with proposed steps to consider for mitigating and minimising impact.</li> </ul>	Complete	The Audit Manual was revised and aligned to the new Global Internal Audit Standards. The updated version was finalised and shared with the wider team in August 2025.  This action is now closed.
7	Principle 5: Maintain Confidentiality	Standard 5.1 Use of Information	All Team members to attend refresher training around GDPR and protection of information.	Complete	Refresher training provided to the entire OPCC during an away day held on 12/3/25.  This action is now closed.
8	Principle 6: Authorised by the Board Principle 9: Overseen by the Board	Standard 6.1 Internal Audit Mandate  Standard 9.5 Coordination and Resilience	Internal Audit should map roles/responsibilities of other assurance providers and clarify how Internal Audit rely upon the work of other assurance providers. Support will be needed from senior management to understand fully the other sources of assurance (e.g. assurance map.)	Superseded by action 21 below  Principle 6 & 9 within new Standards	
9	Principle 6: Authorised by the Board	Standard 6.3 Board and Senior Management Support	Develop a matrix showing what information should be communicated by the Head of Internal Audit to Joint Audit Committee and senior management and the expected frequency.	Complete	Reporting requirements are set out in the Internal Audit Charter approved by the Joint Audit Committee in March 2025.  This action is now closed.
10	Principle 9: Overseen by the Board	Standard 9.2 Internal Audit Strategy	Head of Internal Audit to create an Internal Audit Strategy to clearly set out the vision, strategic objectives and supporting initiatives for the internal audit function.	Complete	Internal Audit Strategy for 2025-2028 was presented to and approved by the Joint Audit Committee in March 2025, setting out the strategic objectives for the internal Audit team.  This action is now closed.
11	Principle 9: Overseen by the Board	Standard 9.4 Internal Audit Plan	Head of Internal Audit to continue to work with Senior Management to promote dynamic plans and accommodate changes. The Audit Portfolio Leads will have responsibility to develop enhanced engagement.	Superseded by action 23 below  Principle 9 within new Standards	

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at June 2026
12	Principle 10: Manage Resources		Head of Internal Audit to set out resource management processes within the Audit Charter.	Complete	Resource Management arrangements were set out in the revised Audit Charter approved by the Joint Audit Committee in March 2025.  This action is now closed.
13	Principle 11: Communicate Effectively	Standard 11.1 Building Relationships and Communicating with Stakeholders	Develop plan for managing key stakeholder relationships, including other assurance providers.	Complete	Key stakeholders and reporting requirements have been mapped. Methodologies developed around stakeholder communication requirements, which became effective from early December 2025. Two engagement documents have been issued to FET leads to date and this has resulted in invites to further Portfolio Boards. This will continue during 2026/27.  This action is now closed.
14	Principle 11: Communicate Effectively	Standard 11.3 Communicating Results	Head of Internal Audit to develop a process of capturing and reporting on themes from assurance assignments.	Complete	Themes for actions are now captured within the newly developed action tracker which allows for more informed reporting. Themes arising from actions are captured in the Head of Internal Annual report.  This action is now closed.
15	Principle 11: Communicate Effectively	Standard 11.4 Error and Omissions	Head of Internal Audit to determine criteria when revised communication would be distributed to the Joint Audit Committee in cases of errors or omissions. Criteria and process to be documented in Audit Manual	Complete	Audit manual includes statement that 'if a final report is issued which contains a significant error or omission, the Head of Internal Audit will approve a revised report to be issued to those who received the original communication.'  This action is now closed.
16	Principle 3: Demonstrating Competency	Standard 3.1 Competency	Head of Internal Audit to undertake a review of the Internal Auditing Competency Framework™ issued by IIA and compare to existing competency framework to identify any gaps. Revised competency framework to be prepared.	Complete	The IIA competency framework was adopted by the internal audit team in January 2026, in time for annual performance development reviews.  This action is now closed.
17	Application Note Global Internal Audit Standards (GIAS) in the UK Public Sector		The International Audit Standards Advisory Board (IASAB) have reviewed the GIAS Application Note in the UK Public Sector, with the latest version reviewed in November 2025. Head of Internal Audit to review the latest application note to determine if any changes required to processes, Charter, audit manual etc.	Complete	Review completed and no changes required as a result.  This action is now closed.

## New Actions for 2026/27

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at June 2026
18	Principle 3: Demonstrate Competence	Standard 3.1 Competency	Head of Internal Audit to develop a team training plan based on completed competency assessments and build training into future team meetings.	To be completed by 30/6/26	Each member of the team has completed an individual competency assessment utilising the IIA framework. The Head of Internal Audit is in the process of analysing these to identify gaps across the team.
19	Principle 4: Exercise Due Professional Care	Standard 4.3 Professional Scepticism	Head of Internal Audit to arrange team training around professional scepticism	To be completed by 30/9/26	
20	Principle 5: Maintain Confidentiality	Standard 5.2 Protection of Information	Following completion of year end processes – Internal Audit team to undertake a data cleanse exercise on audit shared drive to ensure compliance with data protection policies.	To be completed by 31/12/26	
21	Principle 6: Authorised by the Board  Principle 9: Overseen by the Board	Standard 6.1 Internal Audit Mandate  Standard 9.5 Coordination and Resilience  LGAN 9D – the role of regulators	The methodology for placing reliance on other assurance providers should be established and documented within the Audit Manual. This will include the requirements to set out any barriers to co-ordinating within the Head of Internal Audit's annual report. (See also Standard 9.5)	To be completed by 30/09/26	Sources of Assurance known to Internal Audit are referenced within the annual report, but full reliance has not been placed on these. Will continue to map other sources of assurance against the audit plan and pipeline plan. Meetings have been established with the risk team during 2026/27 which will allow us to further enhance our knowledge of other assurance providers. A methodology will then be determined for how we can place reliance on this work, if at all.
22	Principle 8: Overseen by the Board  Principle 10: Manage Resources	Standard 8.2 Resources  Standard 10.1 Financial Resource Management  LGAN 10A – Resources	The HIA should set out in the Charter and within the audit manual, what approaches apply when audit resources are insufficient to meet the mandate.	To be completed by 30/9/26	
23	Principle 9: Overseen by the Board	Standard 9.4 Internal Audit Plan	Head of Internal Audit to consider ways in which dynamic planning can be further developed.	To be completed by 30/09/26	In year changes to the plan are made to reflect changes in the risk environment. A list of pipeline audits is maintained that we amend throughout the year. This will help us progressively move to a rolling audit plan which changes frequently to adapt to the risk environment. Any in-year changes to the audit plan are incorporated into the quarterly update reports to the Audit Committee.  From May 2026, the Internal Audit team will regularly meetings with the risk team to help identify where internal audit can best direct resources to the risk environment. Quarterly meetings have been established with the Force risk team, with the first meeting being held on 14/5/26.

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at June 2026
24	Principle 13: Plan Engagements Effectively	Standard 13.3 Engagement Objectives and Scope	Define the methodology for determining and agreeing limitations on audits within the Audit Manual and provide an awareness session to the wider team.	To be completed by 31/08/26	
25	Principle 14: Conduct Engagement Work	Standard 14.2 Analyses and Potential Engagement Findings	Define the methodology for approving changes to testing methodology once TOR and work programme agreed.	To be completed by 31/07/26	
26	LGAN 12	Compliance with the requirements of the Topical Requirements	Define the methodology for compliance with the IIA topical requirements	To be completed by 31/07/26	

## Appendix C

### Quality Assurance and Improvement Programme - Compliance Assessment 2025/26

No.	QAIP requirement	Frequency	Timing	Result	Comment
<b>1</b>	<b>Quality Assurance and Improvement Plan (QAIP)</b>				
1.1	QAIP Maintained for Internal Audit.	Annual review	June	Achieved	Updated annually. 2025/26 QAIP reported to JAC in June 2025. 2026/27 QAIP will be reported to JAC in June 2026.
1.2	QAIP aligns with Global Internal Audit Standards in the UK Public Sector.	Annual review	April - June	Achieved	Compliance checks undertaken to standards 8.3 and 12.1. Additional quality checks undertaken during April/May to identify any non-conformance resulting from new processes implemented.
1.3	QAIP comprises: Internal assessments – ongoing Internal assessments – periodic External assessments – Once every 5 years	Annual review	June	Achieved	QAIP incorporates internal and external assessments. All internal audit activities are subject to ongoing assessment. Self-assessment against the requirements of the Global Internal Audit Standards undertaken by the Head of Internal Audit with summary results reported to JAC in March 2025 and again within this QAIP report in June 2026. External Assessment undertaken 2022/23. Next external inspection due to take place in 2027. Planning will commence for this in 2026/27
<b>2</b>	<b>Internal Assessments – Ongoing</b>				
2.1	The maintenance of a documentation and reporting system to ensure consistency.	Ongoing	Continual maintenance	Achieved	New audit methodology established during 2024/25 and became fully effective during 2026/27. This utilises Microsoft 365 products to promote consistency across the team.
2.2	Management supervision of all engagements.	Ongoing	Continual throughout each audit	Achieved	All engagement planning documents, terms of reference and working papers are reviewed by Head of Internal Audit or delegated Audit Portfolio Lead. All reports are subject to review by the Head of Internal Audit before issuing to client.
2.3	Structured, documented review of working papers and draft reports by internal audit management.	Ongoing	Upon conclusion of fieldwork for each audit	Achieved	As above. The review process was fully evidenced within working papers and report templates stored within the SharePoint site that is restricted to Internal Audit
2.4	Feedback from audit clients obtained through post audit questionnaires at the closure of each engagement.	Ongoing	After each audit	Achieved	Post Audit Questionnaires are issued to the client at the time the final report is issued. Summary of results is included in the Head of Internal Audit's annual report.
2.5	Monitoring of internal performance targets and quarterly reporting to the Joint Audit Committee.	Monthly	Monitored monthly (Reported to JAC each quarter)	Achieved	Internal targets are monitored monthly with updates provided to JAC at quarterly meetings.
2.6	Review and approval of all final reports, recommendations and levels of assurance by the Head of Internal Audit.	Ongoing	After each audit	Achieved	All final reports are signed off by Head of Internal Audit prior to issue. This review and sign off was evidenced within the SharePoint folder for the relevant audit.

No.	QAIP requirement	Frequency	Timing	Result	Comment
<b>3</b>	<b>Internal Assessments – Periodic</b>				
3.1	Quarterly Progress Reports to the Joint Audit Committee which include progress against the annual plan, reports issued during the period including details of the opinion and summaries of key issues and outcomes from the work undertaken in the period.	Quarterly	June, September, December and March	Achieved	Internal Audit update report presented at all meetings of JAC during 2025/26. These reports include details of finalised audits with more detail provided of those audits awarded a Limited or Minimal opinion.
3.3	Annual self-assessment of conformance with Global Internal Audit Standards in the UK Public Sector.	Annual	June	Achieved	Latest review complete April 2026 which shows general Conformance across the Standards.
3.4	Annual review of compliance against the requirements of the QAIP, the results of which are reported to senior management and the Joint Audit Committee.	Annual	June	Achieved	Annual review completed and reported to JAC in June 2025. For 2025/6 compliance results are reported within this report
3.5	Feedback from the Chief Finance Officer and Chair of the Joint Audit Committee to inform the annual appraisal of the Head of Internal Audit.	Annual	November	Achieved	Both Chief Finance Officer and Joint Audit Committee Chair contributed to the Performance Development Review (PDR) of Head of Internal Audit in February 2026.
3.6	Periodic Skills and Competency exercise for each Internal Auditor.	Annual	November	Achieved	IIA competency framework adopted in January 2026 which conformed the PDR process. The framework is used to guide training and development targets across the team.
<b>4</b>	<b>External Assessment</b>				
	An external assessment will occur at least once every five years to ensure continued application of professional standards.	5-Yearly	Every 5 years	Achieved	External Assessment undertaken June 2022 – full compliance. Next external assessment taking place by June 2027.  Options for the assessment will be presented to JAC in September 2026.
<b>5</b>	<b>Review of QAIP</b>				
	This document will be reviewed at least on an annual basis.	Annual	June	Achieved	Reported in June 2025 and reviewed June 2026.

## Appendix D



west midlands  
police and crime  
commissioner



# Internal Audit Quality Assurance and Improvement Programme (QAIP) 2026/27

## 1 Introduction

- 1.1 Internal Audit's Quality Assurance and Improvement Programme (QAIP) is designed to provide reasonable assurance to the various stakeholders of the service that Internal Audit:
- Performs its work in accordance with its Charter, which is consistent with the Global Internal Audit Standards in the UK Public Sector (GIAS);
  - Operates in an effective and efficient manner; and
  - Is perceived by stakeholders as adding value and continually improving its operations.
- 1.2 GIAS Standard 8.3 Quality, requires the Head of Internal Audit to develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program includes two types of assessments:
- External assessments
  - Internal assessments
- 1.3 At least annually, the Head of Internal Audit must communicate the results of the internal quality assessment to the Joint Audit Committee and senior management. The results of the external quality assessments must be reported when completed. In both cases, such communications include:
- The internal audit function's conformance with the Standards and achievement of performance objectives.
  - If applicable, compliance with laws and/or regulations relevant to internal auditing.
  - If applicable, plans to address the internal audit function's deficiencies and opportunities for improvement.
- 1.4 The Head of Internal Audit is ultimately responsible for the QAIP, which covers all Internal Audit activities.

## 2 Internal Assessments

Internal assessments are undertaken through both on-going and periodic reviews.

### 2.1 On-going Reviews

Continual assessments of quality are undertaken via:

- The maintenance of established processes, tools, documentation and reporting system to ensure consistency;
- Management supervision of all engagements;
- Structured, documented review of working papers and draft reports by Internal Audit management;
- Feedback from audit clients obtained through post audit questionnaires at the closure of each engagement;
- Monitoring of internal performance targets (Appendix 1) and quarterly reporting to the Joint Audit Committee; and
- Review and approval of all final reports, management agreed actions and levels of assurance by the Head of Internal Audit.

## 2.2 Periodic Reviews

The Internal Audit Service operates to a Charter that mandates compliance with relevant professional standards. Periodic assessments are designed to evaluate conformance with these standards and are conducted via:

- Quarterly Progress Reports to the Joint Audit Committee which includes progress against the annual plan, reports issued during the period including details of the opinion and summaries of key issues and outcomes from the work undertaken in the period;
- Annual review of compliance against the requirements of the QAIP, the results of which are reported to senior management and the Joint Audit Committee;
- Annual self-assessment against the Global Internal Audit Standard in the UK Public Sector;
- Feedback from the Chief Finance Officer and Chair of the Joint Audit Committee to inform the annual appraisal of the Head of Internal Audit; and
- Periodic skills and competency exercise for each Internal Auditor.

2.3 Significant areas of non-compliance with GIAS identified through internal assessment and the periodic assessments will be reported in the Internal Audit Annual Report and used to inform the Annual Governance Statement.

2.4 Results of internal assessments will also be reported to the Joint Audit Committee at least annually. This reporting will include:

- The scope, frequency, and results of internal and external quality assessments
- Action plans that address deficiencies and opportunities for improvement for agreement by the Joint Audit Committee; and
- Progress toward completing the agreed-upon actions.

## 3 External Assessments

3.1 An external assessment will occur at least once every five years to ensure continued application of professional standards. This process will express an opinion about Internal Audit's conformance with the Standards and include recommendations for improvement, as appropriate.

3.2 The Joint Audit Committee will approve the appointment of the external assessor and scope of the external assessment.

3.3 The external assessment will consist of a broad scope of coverage that should include the following:

- Conformance with the Standards and Internal Audit's mandate, charter, strategy, methodologies, processes, risk assessment, and internal audit plan;
- Performance criteria and measures as well as assessment results.
- Competencies, due professional care, and focus on continual development.
- Qualifications and competencies, including those of the Head of Internal Audit.
- Integration into the organisation's governance processes, including relationships, reporting lines and independence.
- Contribution to the organisation's governance, risk management, and control processes and to the improvement of the organisations and ability to attain its objectives.

- Ability to meet expectations of Internal Audit as expressed by the Joint Audit Committee, senior management and stakeholders.

3.4 Results of external assessments will be reported to the Joint Audit Committee at the earliest opportunity following receipt of the external assessor's report. The external assessment report will be accompanied by a written action plan in response to significant comments and recommendations identified. Any significant areas identified of non-conformance will be reported in the Annual Internal Audit Report.

#### **4 Review of the QAIP**

4.1 This document will be reviewed at least on an annual basis.

## Appendix 1

### Performance Targets 2026/27

#### Output indicators:

90% of Audit Plan Delivered

95% of draft audit report were issued within 10 working days.

95% of final reports were issued within 5 days of agreement of the draft.

Reduce elapsed time on audits

#### Quality Indicators:

97% of Post Audit Questionnaires responses were scored as "Very Good" or "Good"

95% of respondents feel internal audit understands their business area, needs, objectives and risks

95% of respondents feel internal audit adds value

Conformance with Global Internal Audit Standards in the UK Public Sector (next external assessment 2027)