



Gedling Borough  
Council

**Internal Audit -  
Quality Assurance  
Improvement  
Programme (QAIP)**

February 2026

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# Quality assurance improvement programme

In accordance with Standard 8.3 of the Global Internal Audit Standards, we must develop, implement and maintain a quality assurance improvement programme (QAIP).

Our QAIP is premised on the following three key activities. We will report annually to the Audit Committee, on the results of the ongoing monitoring of quality and performance (including the results of the internal quality assessments). Results of the external quality assessments will be reported when completed. If applicable, plans to address any improvements identified will also be communicated.

## Ongoing monitoring of quality and performance

**Internal audit methodology** - A standard internal audit methodology, working papers and templates are in use. Our methodology is updated when necessary and formally reviewed on an annual basis.

**Supervision and review of outputs** - All internal audit work is supervised and formal review of all deliverables including annual plans, terms of reference, draft and final reports and written advice is performed by Gurpreet Dulay before issue.

**Use of subject matter experts** - Our work employs sufficient technical knowledge and skills to safeguard quality. To deliver your Internal Audit Plan, we will draw on the use of subject matter expert (SME) for the following assignments; Digital Strategy and IT specialist reviews. The SME will be used either to review the scope and work or to deliver the fieldwork for the review.

**Monitoring of the performance** - A suite of quantitative and qualitative key performance metrics is in place to monitor the performance and effectiveness of the Internal Audit team and the value Internal Audit brings to the business.

**Stakeholder feedback** - is requested from audit stakeholders after each audit and used to identify ways to improve our service. We will also share a feedback survey to the Audit Committee Chair to obtain feedback on our presentations and audit quality.

**Sharing of good practice** - we promote a culture where lessons learned and good practice are shared across the team. We will continue to share benchmarking on specific audits and sector updates with the Audit Committee to ensure that you are up-to-date on developments in the local government sector.

## Internal assessments

**Annual self assessment** - On an annual basis, an experienced review Partner or Director will perform a self-assessment of compliance with the Global Internal Audit Standards which will include a sample of files. An improvement action plan will be drafted based on the findings.

**Hot and cold reviews** - During the year, an experienced review Partner, Director or Senior Manager, independent of the engagements under review, will also review a selection of individual internal audit engagements to obtain ongoing assurance on the technical quality of our work. These will be performed based upon an agreed review programme, of closed (cold) files and thematic (hot) reviews of in-flight engagements.

**Four eyes principle** - All our outputs and the key underlying documentation are subject to review by a second person. For you, our work will be subject to one detailed review by a manager and a higher-level review by the Partner. Any specialist or high-risk work will be subject to a second Partner review by a SME.

**Ongoing review** - All audit files will be subject to a detailed review by a Manager or Assistant Manager to ensure that the quality of audit work meets our expected standards. Additionally, mid-file reviews will be performed on all audits during the fieldwork to ensure all key risk areas discussed and agreed at the scoping meeting are being covered during the fieldwork, allowing any gaps to be remediated during the audit.

**Closing meetings** - The closing meeting agenda will be reviewed by a Manager or Assistant Manager before being issued to officers.

## External assessments

In accordance with Standard 8.4, an external assessment of the quality (EQA) of our internal audit work must be conducted at least once every five years by a qualified, independent assessor or assessment team.

### Previous EQA

At BDO we recognise the importance of independent quality assurance and so submit our RAS team to an External Quality Assurance (EQA) review every five years, most recently in April 2021. We engaged the Chartered Institute of Internal Auditors (CIIA) to carry out the EQA and, in summary, their conclusion was that BDO generally conforms to the International Professional Practices Framework (IPPF). This is the highest of the three gradings awarded by the CIIA.

A copy of the EQA report is available to our clients so they can obtain comfort regarding our working practices.

### Next EQA

Our next EQA is expected to be delivered in 2026. As part of communications with clients, the project team will discuss the results of the external assessment with the Audit Committee

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# Quality assurance improvement programme

Specific improvement actions to enhance the Internal Audit function in line with the Internal Audit Strategy are:

Initiative	Benefit	Due date	Completed
Ensure our annual plan was wide coverage of the four strategic priorities, providing assurances over the delivery of strategies and objectives across the whole Council, including front-line services impacting residents	Align our audit plan to the Council's strategic risks, ensuring that areas we cover link back to strategic objectives	Ongoing throughout delivery of our 26/27 IA plan	
Apply a blend of audit and advisory techniques using our various toolkits to assess the Council's 'soft controls' such as EDI, Environment, Governance/Culture, Sustainability, etc. This will provide roadmaps to applying best practice controls to achieve objectives	Allows management to gain insights into emerging risks with advisory support rather than traditional third line assurance	Ongoing throughout delivery of our 26/27 IA plan and over our three-year plan to FY29	
Use SMEs and specialist skills and knowledge for highly technical areas of testing  Ensure 60% of qualified resources are used in the delivery of the audit plan  Ensure team members hold or are working towards professional and relevant qualifications  Team members will comply with the firm's and professional bodies policies on CPD requirements	Allow the Council continue to benefit from expertise across our firm on specific, technical audit engagements. Furthermore, use of qualified staff and ensuring our staff maintain relevant CPD ensures that emerging issues and risks are addressed in our audit work to maximise the value to the Council	Through the delivery of individual audit engagements during 26/27 and throughout the full plan for the year	
Perform annual desktop review of manual and methodology to confirm in line with professional standards	Ensuring that our manual and methodology meet our professional standards to give you assurance over the quality and approach of our work	At the end of 26/27	

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Specific improvement actions to enhance the Internal Audit function in line with the Internal Audit Strategy are:

Initiative	Benefit	Due date	Completed
Commission independent EQA every five years	Allows for independent assurance that our work conforms with the GIAS.	Every five years, with the next review due in 2026	
Use BDO tools on data analytics and AI to improve the quality of information and output to the Council, extending our testing to full populations of data	Allows for full population and broader audit testing, reducing the sample risk and giving you greater assurance over the conclusions drawn from our work. This will also enable more nuanced and exception-focused auditing to establish the root cause of control issues	Ongoing throughout delivery of our 26/27 IA plan  At the end of 26/27 we will evaluate whether data analytics and AI tools have been used where appropriate	
Act on stakeholder feedback and engagement to evolve and improve the service	Allows for ongoing improvement and development to ensure that our internal audit service meets your expectations	After each internal audit assignment	
Seek feedback from the Audit Committee (via the Chair) on our reporting and feedback approach	Ensures that our reports and presentation approach meets the expectations of the Audit Committee to ensure that you are receiving the assurance you require to discharge your duties effectively.	A survey will be issued to the Chair annually and an offer for a 1:1 feedback meeting to discuss the audit service	

FOR MORE INFORMATION:

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