

CIPFA Better Governance Forum

Internal Audit Professional Update

2 October London, 9 October York and 10 October Birmingham

9.30 – 10.00 **Coffee and Registration**

10.00 – 10.15 **Introductions and workshop overview**

Diana Melville, Governance Advisor and CIPFA representative on the Internal Audit Standards Advisory Board

10.10 – 10.50 **Update on Professional Developments in Internal Audit**

This session will provide an update on the work of the Internal Audit Standards Advisory Board and recent updates to professional guidance from Global IIA and CIPFA.

Diana Melville

10.50 – 11.20 **Learning points from the External Quality Assessment (EQA)**

CIPFA has undertaken external quality assessments across a range of public sector bodies. This session provides the opportunity to gain insight into those findings from one of CIPFA's EQA assessors.

Ray will review the EQAs undertaken by CIPFA identifying common areas for improvement and examples of good practice.

Ray Gard, CIPFA EQA Assessor

11.20 – 11.40 **Break**

11.40 – 12.20 **The Quality Assurance and Improvement Programme (QAIP)**

Establishing a robust programme will ensure that there is a continuous focus on quality and accountability for the performance of internal audit. It also ensures that the service is best placed to prepare for the periodic external assessment.

This session will examine the key elements of the QAIP including the new checklist that forms part of the Local Government Application Note (2019).

Diana Melville

12.20 – 13.00	<p>Group Discussion – Managing Internal Audit Performance</p> <p>Delegates will have the opportunity to discuss and compare their approaches to performance management, including use of key performance indicators.</p>
13.00 – 14.00	Lunch
14.00 – 14.50	<p>Improving Internal Audit Planning</p> <p>The development of the risk-based audit plan is fundamental to ensure that the head of internal audit is able to deliver the annual opinion on governance, risk management and internal control.</p> <p>External quality assessments have identified that some plans are not clearly risk-based and do not maximise the use of other assurance providers and take opportunities to demonstrate conformance with the core principles of effective internal audit.</p> <p>In this session Ray will outline a robust approach to audit planning and highlight the good practice an EQA assessor will be looking for.</p> <p>Ray Gard</p>
14.50 – 15.10	Break
15.10 – 15.50	<p>Engaging the Audit Committee</p> <p>As well as reporting on governance, risk and control issues arising from internal audits, there should be good engagement with the audit committee on planning, resourcing and performance of internal audit.</p> <p>This session will consider the professional requirements and how to support the audit committee in playing a constructive role.</p> <p>Diana Melville</p>
15.50 – 16.00	Final discussions and close

The facilitator for this event will be Diana Melville, Governance Advisor

We reserve the right to alter the timing or content of sessions where circumstances require.