



North Hertfordshire District Council

2012/13 Annual Assurance Statement

and

Internal Audit Annual Report

13 June 2013

Recommendation

Members are recommended to note the Annual Assurance Statement and Internal Audit Annual Report

Additionally, Members are requested to seek assurance from management that the scope and resources for internal audit are subject to no inappropriate limitations (a requirement from the new mandatory Public Sector Internal Audit Standards)

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1. PURPOSE AND BACKGROUND

Purpose of Report

1.1 The purpose of this report is to:

- document and communicate internal audit's overall opinion on the overall adequacy and effectiveness of the Council's control environment, commenting on significant matters and key themes;
- summarise the audit work from which the opinion is derived;
- summarise the performance of the internal audit service.

Background

1.2 The provision of an annual opinion to the Council on internal control is a key duty of the Shared Internal Audit Service (SIAS) Head of Assurance and is timed to support the production of the Council's Annual Governance Statement.

1.3 Reporting the work of internal audit to Council Members 'charged with governance' provides them with an opportunity to review and monitor this activity and gain assurance that its internal audit function is fulfilling its statutory obligations. This is an essential component of corporate governance.

1.4 Our opinion is based on the work of the audit service in the 2012/13 financial year. We are grateful for the co-operation and support we have received from all those who have engaged with the audit process, particularly during these challenging times.

2. ANNUAL ASSURANCE STATEMENT 2012/13

Context

2.1 *Scope of responsibility*

The management of the Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

The management of the Council is also responsible for ensuring that there is a sound system of internal control, which includes arrangements for managing risk.

2.2 *Control environment*

The Council's control environment comprises three key areas: internal control, governance, and risk management arrangements.

Together these areas are designed to manage risk to a reasonable level rather than eliminate risk completely. The purpose of these arrangements is to help ensure that the Council's policies, priorities and objectives are achieved.

2.3 *Review of effectiveness*

As a pre-requisite for giving an assurance opinion on the overall adequacy and effectiveness of the Council's control environment, the Head of Assurance is required to confirm the effectiveness of the internal audit service and therefore its fitness for purpose to carry out work that informs the opinion.

In order to confirm the effectiveness of internal audit the Head of Assurance has completed an exercise to ensure the activity of the internal audit service has been carried out in accordance with the new Public Sector Internal Audit Standards which came into effect on 1 April 2013. These new standards, issued by CIPFA, are based on the Institute of Internal Auditors International Standards and are mandatory. They are designed to underpin the Internal Audit arrangements within the Council and set standards for good practice.

The Head of Assurance is able to report a substantial level of compliance with the Public Sector Internal Audit Standards and considers the internal audit service to be effective.

The Head of Assurance does not consider there to be any significant deviations from the Public Sector Internal Audit Standards which warrant inclusion in the Council's Annual Governance Statement. Appendix C of this report contains a table setting out areas where further action needs to be taken in order to ensure full compliance.

It is planned to invite external audit to validate the results of the self-assessment.

The review of effectiveness has also comprised a follow up report to the SIAS Board on the recommendations made as part of the SIAS external peer assessment carried out in March 2012.

2.4 *Confirmation of independence of internal audit and assurance on limitations*

The Head of Assurance confirms that during the year there have been no matters arising which have threatened the independence of the internal audit function. The Head of Assurance also confirms that there have been no inappropriate scope or resource limitations on the internal audit function during the year.

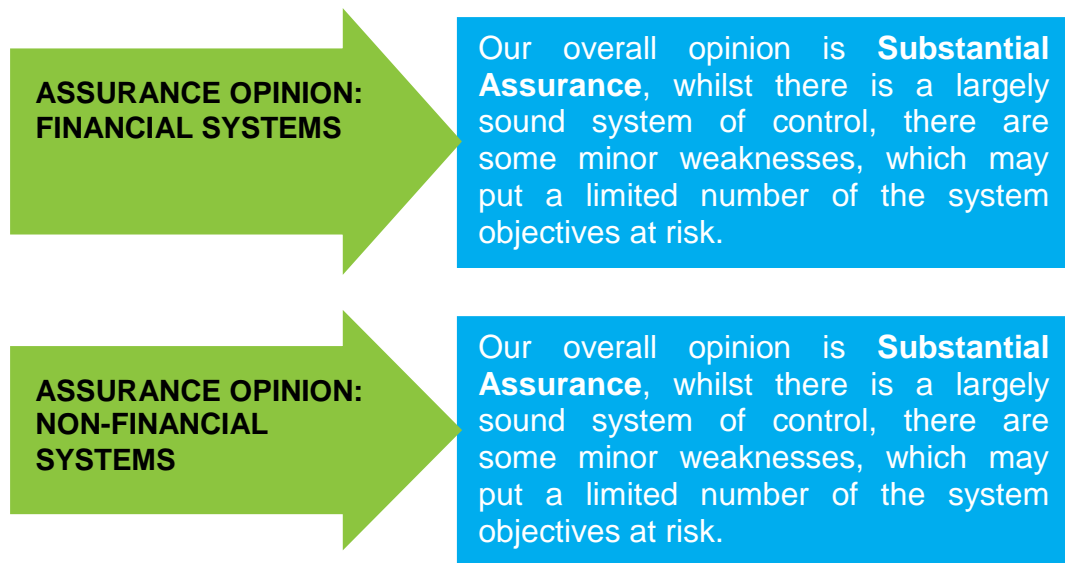
2.5 *Basis of assurance opinion*

Our assurance opinion is based on the work carried out by SIAS during the year which has been planned in order to give sufficient assurance on the management of risks within the organisation.

Annual Assurance Statement for 2012/13

2.6 *Assurance opinion on internal control*

From the internal audit work undertaken in 2012/13 it is our opinion that we can provide substantial assurance on the adequacy and effectiveness of the Council's control environment. The assurance is broken down between financial and non-financial systems as follows:



2.7 *Assurance opinion on Corporate Governance and Risk Management*

In our opinion the corporate governance and risk management framework substantially complies with the best practice guidance on corporate governance issued by CIPFA/SOLACE. This conclusion is based primarily on the work undertaken by the Council and reported in its Annual Governance Statement for 2012/13. Although SIAS did not undertake a specific risk management audit in 2012/13, risks are considered during both the annual audit planning process and the delivery of individual audit assignments. Also, through discussion with relevant officers, it was established that no fundamental changes to the Council's risk management arrangements occurred in 2012/13.

**Head of Assurance for the Shared Internal Audit Service
May 2013**

3. OVERVIEW OF INTERNAL AUDIT ACTIVITY IN 2012/13

- 3.1 This section of the report summarises the work of the audit service during the year, highlighting matters of significance in respect of the internal control environment and opportunities for improvement.
- 3.2 Appendix A lists the audit work that was completed in the year and the final position on the agreed audit plan, including the assurance level provided and number of recommendations made. The levels of assurance and priority of recommendations are summarised in the tables below, and include a comparison against 2011/12. The direction of travel indicator is based on the percentage data to take into account the fact that data for 2011-12 does not cover a full year.

Assurance Level	Number of reports 2012/13 (2011/12 data in brackets)	Percentage of reports 2012/13 (2011/12 data in brackets)
Full	6 (0)	18% (0%)
Substantial	23 (22)	67% (92%)
Moderate	3 (1)	9% (4%)
Limited	0 (1)	0% (4%)
No	0 (0)	0% (0%)
Not Assessed	2 (0)	6% (0%)
Total	34 (24)	100% (100%)

Recommendation Priority Level	Number of recommendations 2012/13 (2011/12 data in brackets)	Percentage of recommendations made 2012/13 (2011/12 data in brackets)
High	1 (22)	1% (25%)
Medium	40 (43)	45% (48%)
Merits Attention	48 (24)	54% (27%)
Total	89 (89)	100% (100%)

- 3.3 During 2012/13 one high priority recommendation was made, in the Debt Recovery audit. This recommendation related to the absence of an agreed procedure for the recovery of housing benefit overpayments and the lack of documented procedures for the recovery of outstanding sundry debts. As reported to the March 2013 FAR Committee, management have addressed these issues. No other significant control matters were identified from the assurance work completed.

During 2011/12, 13 high priority recommendations were made, of which, 12 have been implemented and one remains outstanding. The outstanding recommendation relates to approval of the monthly payroll in accordance with the Council's Authorised Signatory Listing. Since the audit, there have not been any

instances of the monthly payroll requiring enhanced sign-off, and therefore this control cannot be tested. This will continue to be monitored. For further details please see Appendix B of the separate SIAS Final Update Report on Progress Against the 2013/14 Audit Plan.

- 3.4 Our assurance surrounding the effectiveness of controls within non-financial systems does not cover the audits of Corporate Governance, Fraud Baseline and VAT. At the time of writing this report, the VAT audit was in fieldwork, the Fraud Baseline in quality review within SIAS and Corporate Governance at draft report stage for discussion. An oral update on these will be given at the committee meeting.

4. PERFORMANCE OF THE INTERNAL AUDIT SERVICE IN 2012-13

Performance indicators

- 4.1 The table below compares the performance in 2012-13 of SIAS at North Herts District Council against targets set by the Board of the Shared Internal Audit Service.

Indicator	Target for 2012-13	Actual to 31 March 2013
1 SIAS Planned Days – percentage of actual billable days delivered against planned billable days	95%	98%* (431 billable days out of 440 possible billable days)
2 SIAS Planned Projects – actual completed projects to draft report stage against planned completed projects	95%	95% (35 projects out of an agreed 37 projects)
3 External Auditors' Satisfaction – the Annual Audit Letter should formally record whether or not the External Auditors are able to rely upon the range and the quality of SIAS' work	Formal Reliance	Achieved
4 SIAS Annual Plan – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting then the plan should be prepared for the first meeting of the financial year	Deadline met	Achieved
5 Client Satisfaction - client satisfaction questionnaires returned at 'satisfactory overall' level (minimum of 39/65 overall)	100%	100%

6 Head of Assurance's Annual Report – prepared in time to present to the first meeting of each Audit Committee in the financial year	Deadline met	Achieved
7 Number of High Priority Audit Recommendations agreed	95%	100%

* Actual and planned billable days are taken from final position spreadsheet.
Planned billable days figure of 440 days = 490 (agreed plan days) less 50 days (comprising 15 days unused Shared Services, 6 days unused North Herts Museum Service, 8 days unused Waste Management Northern Transfer Station, 10 days unused IT to be allocated, 11 days unused contingency).

Developments in the year

4.2 During 2012/13 a number of operational developments were introduced within SIAS, designed to enhance the service offering:

- Control Risk Self-Assessment model - trialled on certain key financial systems audits at a selection of SIAS clients. This alternative approach places increased reliance on Management's view of the design and operation of key controls to mitigate risk and provides an opportunity to reduce the number of audit days allocated to stable areas of the Council. This can be taken as a saving or reallocated to areas of emerging risk. The approach is being considered for rollout more widely across SIAS clients.
- Benchmarking Reviews – a key benefit of the shared service is it's ability to compare processes and controls across clients in order to highlight and cascade areas of sound and efficient practice. For example a Financial Regulations benchmarking review was completed in 2012/13 across all district and borough clients.
- IT, Procurement and Fraud Baseline Assessments – in a similar way to the benchmarking reviews, baseline assessments were completed in 2012/13 in three key areas, across a number of SIAS clients. The work was undertaken by the same team members (PWC in respect of IT) in order to provide increased consistency across clients.
- CFO Emerging Risk Workshop – to support development of annual audit plans, with particular emphasis on identifying areas for joint working, a workshop was held with the Herts CFO's to inform 2013-14 audit plans.
- Risk Assessment Model – used during development of annual audit plans, this allows an overall picture of the Council's risk profile to be determined and agreed with stakeholders.

Quality and improvement framework

4.3 During the year the service has operated according to the SIAS quality and improvement framework which is documented in the SIAS Audit Manual. There have been no significant deviations from this framework during the year.

APPENDIX A - FINAL POSITION FOR THE 2012-13 AUDIT PLAN

2012-13 North Hertfordshire District Council Audit Plan

	Level of Assurance	Recommendations			Plan Days	Audit progress /Status
		H	M	MA		
Key Financial Systems						
Asset Management	Substantial Assurance	0	0	4	12	Final Report Issued
Council Tax	Substantial Assurance	0	0	0	12	Final Report Issued
Creditors	Substantial Assurance	0	0	4	12	Final Report Issued
Debtors	Substantial Assurance	0	1	2	12	Final Report Issued
Housing Benefits	Full Assurance	0	0	0	12	Final Report Issued
Main Accounting	Substantial Assurance	0	1	5	12	Final Report Issued
NNDR	Substantial Assurance	0	0	1	12	Final Report Issued
Payroll	Substantial Assurance	0	1	1	12	Final Report Issued
Treasury	Substantial Assurance	0	1	3	8	Final Report Issued
Operational Audits						
Authorisations & Delegations	Moderate Assurance	0	2	6	12	Final Report Issued
BACS	Substantial Assurance	0	1	3	8	Final Report Issued

APPENDIX A - FINAL POSITION FOR THE 2012-13 AUDIT PLAN

	Level of Assurance	Recommendations			Plan Days	Audit progress /Status
Careline	Full Assurance	0	0	0	10	Final Report Issued
Data Protection	Substantial Assurance	0	1	4	12	Final Report Issued
Debt Recovery	Substantial Assurance	1	0	1	12	Final Report Issued
Environmental Enforcement	Full Assurance	0	0	0	5	Final Report Issued
Fees and Charges	Full Assurance	0	0	0	12	Final Report Issued
Financial Regulations Benchmarking	Not Assessed				4	Final Report Issued
Freedom of Information	Full Assurance	0	0	0	10	Final Report Issued
Housing Strategy	Moderate Assurance	0	2	0	6	Final Report Issued
Learning and Development	Substantial Assurance	0	2	2	8	Final Report Issued
Licensing	Substantial Assurance	0	1	0	12	Final Report Issued
Long-term Absence Management	Substantial Assurance	0	0	3	10	Final Report Issued
Parking Strategy	Full Assurance	0	0	0	8	Final Report Issued
Performance Management	Substantial Assurance	0	1	1	8	Final Report Issued
Preparation for Universal Credits	Substantial Assurance	0	0	0	8	Final Report Issued
Shared Services	N/A				0	Audit Cancelled

APPENDIX A - FINAL POSITION FOR THE 2012-13 AUDIT PLAN

	Level of Assurance	Recommendations			Plan Days	Audit progress /Status
Sport North Herts	Substantial Assurance	0	0	1	4	Final Report Issued
Utilities	Substantial Assurance	0	2	3	6	Final Report Issued
VAT*	Not Yet Assessed				8	Fieldwork in progress
Procurement						
Procurement Baseline Assessment	Substantial Assurance	0	4	0	15	Final Report Issued
Grounds Maintenance	Substantial Assurance	0	5	1	10	Final Report Issued
Mrs Howard Gardens	Moderate Assurance	0	8	1	10	Final Report Issued
North Herts Museum Service	N/A				2	Audit Cancelled
Tree Maintenance	Substantial Assurance	0	2	2	8	Final Report Issued
Waste Management – Northern Transfer Station	N/A				0	Audit Cancelled
Counter Fraud						
Fraud Baseline Assessment*	Not Yet Assessed				10	In Quality Review
Risk Management & Governance						
Corporate Governance	Not Yet Assessed				12	Draft Report Issued
IT Audits						

APPENDIX A - FINAL POSITION FOR THE 2012-13 AUDIT PLAN

	Level of Assurance	Recommendations			Plan Days	Audit progress /Status
IT Baseline Assessment	Not Assessed				10	Final Report Issued
IT Audit Needs Assessment	N/A				0	Audit Cancelled
IT Helpdesk	Substantial Assurance	0	3	0	10	Final Report Issued
IT Pen Testing	Substantial Assurance	0	2	0	6	Final Report Issued
Contingency						
North Herts Postal Votes	N/A				2	Complete
Additional work on Careline	See Careline audit				1	Complete
Additional work on Procurement Baseline	See Procurement Baseline audit				1	Complete
<3 hour queries	N/A				1	Complete
Follow-Up Audits						
Follow-Up	N/A				15	On-going
Strategic Support						
Strategic Support	N/A				50	On-going
Brought Forward from 2011/12						
Completion Work	N/A				10	Completed

APPENDIX A - FINAL POSITION FOR THE 2012-13 AUDIT PLAN

	Level of Assurance	Recommendations			Plan Days	Audit progress /Status
TOTALS		1	40	48	440	

Notes

- * For the purposes of performance indicator 2 at section 4.1, these reports were not at draft report stage at 31 March 2013

APPENDIX B - DEFINITIONS OF ASSURANCE LEVELS AND PRIORITY OF RECOMMENDATIONS

Levels of assurance	
Full Assurance	There is a sound system of control designed to achieve the system objectives and manage the risks to achieving those objectives. No weaknesses have been identified.
Substantial Assurance	Whilst there is a largely sound system of control, there are some minor weaknesses, which may put a limited number of the system objectives at risk.
Moderate Assurance	Whilst there is basically a sound system of control, there are some areas of weakness, which may put some of the system objectives at risk.
Limited Assurance	There are significant weaknesses in key control areas, which put the system objectives at risk.
No Assurance	Control is weak, leaving the system open to material error or abuse.

Priority of recommendations	
High	There is a fundamental weakness, which presents material risk to the objectives and requires urgent attention by management.
Medium	There is a significant weakness, whose impact or frequency presents a risk which needs to be addressed by management.
Merits Attention	There is no significant weakness, but the finding merits attention by management.

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
2a	<p>Code of Ethics</p> <p>Using evidence gained from assessing conformance with other Standards, do internal auditors display objectivity by performing services in accordance with the Public Sector Internal Audit Standards.</p>	<p>The SIAS Audit Manual sets out the working protocols for performing audit services. The Audit Manual reflects the CIPFA Code of Practice in force until 31 March 2013.</p> <p>This does not represent a significant issue given that the CIPFA Code of Practice has a large degree of similarity with PSIAS.</p>	<p>Update the Audit Manual to reference the Public Sector Internal Audit Standards.</p> <p>Head of Assurance June 2013</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
2b	<p>Code of Ethics</p> <p>Do internal auditors have regard to the on Standards of Public Life’s <i>Seven Principles of Public Life</i>?</p>	<p>Internal auditors have regard to the Seven Principles of Public Life although this is not explicitly documented in the SIAS ethical framework.</p> <p>This does not represent a significant issue given that the auditors are already required to observe ethical protocols and make an annual declaration of interest.</p>	<p>Update the SIAS ethical framework document to reference the Seven Principles of Public Life.</p> <p>Head of Assurance June 2013</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
3.1a	<p>Purpose, Authority and Responsibility</p> <p>Does the board (defined as the Audit Committee) approve decisions relating to the appointment and removal of the Chief Audit Executive (CAE) (Head of Assurance)</p>	<p>The Deputy Chief Executive of Hertfordshire County Council, in consultation with the Board of the Shared Internal Audit Services approves decisions relating to the appointment and removal of the CAE.</p> <p>This is as provided for in the governance of the Shared Internal Audit Service.</p> <p>This does not represent a significant issue given that there is provision for consultation with partner members in relation to such decisions.</p>	<p>No action proposed.</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
3.1b	<p>Purpose, Authority and Responsibility</p> <p>Does the board (defined as the Audit Committee) seek reassurance from management and the CAE as to whether there are any inappropriate scope or resource limitations.</p>	<p>This is a new requirement. Provision for this is made through proposals for management to confirm to the Audit Committee the absence of inappropriate scope or resource limitations, at the point of receiving the Annual Report of the Head of Assurance.</p>	<p>Include recommendation in the Annual Report of the Head of Assurance</p> <p>Head of Assurance June 2013</p>
3.1c	<p>Purpose, Authority and Responsibility</p> <p>Does the chief executive or equivalent undertake, countersign, contribute feedback to or review the performance appraisal of the CAE?</p>	<p>The performance appraisal is carried out by the Deputy Chief Executive of Hertfordshire County Council (HCC)</p> <p>This is not considered a significant issue given that the Deputy Chief Executive is a senior manager within HCC and represents HCC on the SIAS Board thus providing a direct link to partner authorities.</p>	<p>Chief Executive of Hertfordshire County Council to counter-sign the performance appraisal.</p> <p>Chief Executive, HCC March 2014</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
3.1d	<p>Purpose, Authority and Responsibility</p> <p>Is feedback sought from the chair of the audit committee for the CAE's performance appraisal?</p>	<p>No such feedback is sought at present.</p> <p>This is not considered a significant issue given that there are informal opportunities for Audit Committee Chairs to feedback on SIAS either directly or via Chief Financial Officers.</p>	<p>Head of Assurance to discuss arrangements with the SIAS Board.</p> <p>Head of Assurance June 2013</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
3.3	<p>Proficiency and Due Professional Care</p> <p>Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques?</p>	<p>There is sufficient knowledge of the appropriate computer assisted audit techniques. Therefore this is not considered to be a significant issue.</p> <p>However there are opportunities to increase the use of such techniques in the performance of audit activity.</p>	<p>Strategy for computer assisted audit techniques to be developed.</p> <p>Head of Assurance June 2014</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
3.4a	<p>Quality Assurance and Improvement Programme</p> <p>Has the CAE developed a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and enables conformance with all aspects of the PSIAS to be evaluated?</p>	<p>SIAS has a quality and performance framework which contains many elements of the QAIP, and therefore this is not a significant issue.</p> <p>However the SIAS quality and performance framework needs to be reviewed to ensure it meets the full requirements of the QAIP.</p>	<p>Review the quality and performance framework to ensure it fully meets the requirements of the QAIP.</p> <p>Head of Assurance July 2013</p>
3.4b	<p>Quality Assurance and Improvement Programme</p> <p>Does the CAE maintain the QAIP?</p>	<p>The SIAS quality and performance framework is maintained regularly therefore this is not a significant issue; the review will ensure that ongoing maintenance arrangements are clarified.</p>	<p>Clarify ongoing maintenance arrangements of SIAS QAIP.</p> <p>Head of Assurance July 2013</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
3.4c	<p>Quality Assurance and Improvement Programme</p> <p>Has the CAE considered including any significant deviations from the PSIAS in the governance statement and has this been evidenced?</p>	<p>The CAE has considered and evidenced this in this document.</p>	<p>No further action required.</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
4a	<p>Performance Standards</p> <p>Does the risk-based plan include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources?</p>		
4b	<p>Performance Standards</p> <p>Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance?</p>		

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
4.4	<p>Engagement Planning</p> <p>Are the retention requirements for engagement records consistent with the organisation’s own guidelines as well as any relevant regulatory or other requirements?</p>	<p>An exercise to review the consistency of retention periods is underway. However, because SIAS already has a document retention guide this is not considered to be significant.</p>	<p>Complete exercise to review consistency between retention periods.</p> <p>Head of Assurance June 2014</p>

APPENDIX C – AREAS OF NON-CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2013 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary	Actions
4.5	<p>Communicating results</p> <p>Does the Annual Report incorporate the results of the QAIP and any associated improvement actions</p>	<p>The Annual Report for 2012/13 reports on the first assessment against the PSIAS and notes that the SIAS quality and improvement framework will be reviewed to incorporate all the requirements of the QAIP. A report on this will be included within the 2013/14 Annual Report.</p>	<p>Include results of QAIP and progress on improvement actions in 2013/14 Annual Report.</p> <p>Head of Assurance June 2014</p>