

### **EQA Committee Report**

The table below summarises those areas where the external assessors believe there may be opportunities for further development of the Orbis Internal Audit Service, along with our response to each.

As explained in the assessors' report, these cover additional feedback and observations only, which are intended to help support Orbis Internal Audit's ongoing evolution and development.

Improvement Opportunity	Orbis IA Response	Timescale
Additional in-house focus on data analytics and ICT audit could help Orbis Internal Audit deliver further valuable insight as the partnership organisations become ever more digitalised and ICT-enabled.	This is an already ongoing area of development for our service with continued investment in ICT audit training and a new Data Analytics Audit Strategy recently finalised.	Ongoing
Consider revisiting the current Orbis Internal Audit Key Performance indicators (KPIs) to ensure they meet the needs of the service and its primary stakeholders, particularly in terms of internal audit efficiency.	Agreed. Important to note that the service already has a number of other measures which are not formally published in our committee reports given that they relate to operational service delivery.	March 2023
When risk management matures, consider how best to further rely on management's view of risk, documented in risk registers, as a potential alternative - to maintaining a separate internal audit universe.	As referenced, the extent to which Internal Audit are able to rely on organisational risk registers in full for audit planning purposes depends entirely on the risk maturity of the partner organisations. This is an area on ongoing development and improvement for all the councils. However, it is our view that there will always be a place for this information to be supplemented with other sources when planning our work, including our own knowledge and experience of the organisations.	Ongoing
Formalising a high-level Orbis Internal Audit 'career pathway' from internal auditor to audit manager, covering knowledge, skills, experience, qualifications and responsibilities (et al) could be useful for supporting recruitment and retention.	We will look to further enhance this area although important to highlight that we have an extensive training and development programme already in place for all staff, aligned directly to the IIA's own skills and competencies matrix. This is supplemented with a significant increase in financial investment in training and development over recent years.	Ongoing
Consider establishing a team to deal with unplanned requests and ad hoc tasks, while other team members focus on delivering planned work, with rotation through as appropriate.	This is something we have considered but do not believe is in the best interest of our clients or staff at this time. One of the significant benefits of the way in which we currently work is that we allocate	N/A

Improvement Opportunity	Orbis IA Response	Timescale
	auditors to each activity based on their knowledge, skills and abilities, regardless of which team they work within. This not only allows each partner to benefit from our collective experience but also enables all of our staff the opportunity to work with different organisations and clients.	
Consider offering clients a more 'agile' internal audit engagement approach, where appropriate, compared to the longer, more methodical engagement option.	Agreed. As part of planning and scoping on individual audits we will in future offer clients this opportunity.	Immediate
Including direct referencing of the IIA Standards in relevant sections of the 'Undertaking an Audit' document could help demonstrate to internal audit staff why particular activities, actions and steps are required.	Agreed.	March 2023
Further enhancing a proportionate approach to assurance mapping and potential formalising of reliance on second line teams, where appropriate, could improve the team's risk-based coverage.	Assurance mapping is something that ideally should be developed and owned by the wider organisation, rather than internal audit. In the absence of this, we have an existing workstream in place to develop something within Orbis Internal Audit which will further strengthen our audit planning process.	Ongoing