



Maldon District
Council

Internal Audit -
Quality Assurance
Improvement
Programme (QAIP)

May 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 Performance, Governance and 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 Aaron Winter 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 experts (SMEs) where applicable.

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.

Sharing of good practice - we promote a culture where lessons learnt and good practice are shared across the team.

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 in the UK Public Sector 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 (Andrew Billingham) and a higher-level review by the partner (Aaron Winter).

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 Risk Advisory Services (including Public Sector Internal Audit) 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 and Risk Committee.

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
Align Internal Audit's focus to the strategic objectives of the organisation	Until now, IA's focus has been on a balance between strategic and operational areas. We will place greater emphasis on strategic priorities, outlined in the updated IA Strategy.	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
Building on the feedback we have received from clients where we have used data analytics effectively to gain insights and drive improvements, enhance the use of data analytics in all audits where relevant	Allow the analysis of 100% of the population and provide meaningful insights to the business	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
As Audit Committees have indicated that they find the benchmarking that we carry out in our audits insightful, ensure that we include benchmarking results in each Internal Audit report (where relevant).	Allows management to gain insights into what other similar organisations are doing	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
Implement any actions arising from stakeholder feedback surveys	Meet stakeholder's expectations	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
Continue to proactively seek a thorough understanding of the root causes of identified control failures or gaps and ensure that recommendations raised include actions to address these underlying causes	Recommendations that address the root causes of control weaknesses are more likely to lead to and embed improvements in overall control environments	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan (where applicable)	
As we are doing for the IIA's Topical Requirements on Cyber-Security and Third Parties, ensure that the Topical Requirements on Organisational Behaviour and Organisation Resilience (when published) are fully considered when scoping individual audits, where applicable	Internal audits that fully consider the risks relating to organisational behaviour and resilience, to ensure that the risks are adequately managed	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	

FOR MORE INFORMATION:

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