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## **NORTH AYRSHIRE COUNCIL**

**27 March 2018**

### **Audit and Scrutiny Committee**

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**Title:** **Internal Audit Plan 2018-2023**

**Purpose:** To inform the Committee of the proposed Internal Audit plan for 2018-2019 and the indicative programme of work for the period 2019-2023.

**Recommendation:** That the Committee (a) approves the Internal Audit plan for 2018-2019, (b) notes the indicative programme for 2019-2023 and (c) agrees the indicators and targets at 2.6.

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## **1. Executive Summary**

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) / Institute of Internal Auditors (IIA) Public Sector Internal Audit Standards (PSIAS) require the preparation of a risk-based audit plan. This should be fixed for a period of no more than one year.
- 1.2 The PSIAS also requires that the plan should be based on a clear understanding of the organisation's functions and the scale of potential audit areas. The plan should be partly informed by consultation with key stakeholders. The Audit and Scrutiny Committee should approve the Internal Audit plan.

## **2. Background**

- 2.1 A review has been carried out to identify all areas within the Council that could potentially be subject to Internal Audit work. A number of sources of evidence have been used to identify all the auditable areas and to assess the risk or significance of each one:
  - consultation with members of the Executive Leadership Team (ELT);
  - review of the strategic and service risk registers;
  - review of the Council Plan 2015-2020;
  - key issues arising from the External Audit Report on the 2016-17 annual accounts;
  - review of other local authorities' Internal Audit plans; and
  - knowledge and experience of Internal Audit staff.

- 2.2 Appendix 1 to this report contains the full list of auditable areas and provides an indicative programme of work for Internal Audit for the 5-year period from April 2018 to March 2023. In the later years, the allocated days vary slightly from the available resources; this will allow greater flexibility in finalising the detailed audit plan each year. The indicative programme of work will be reviewed each year and may change to reflect the priorities at that time.
- 2.3 The risk or significance of each area has been assessed as high, medium or low. Where an area has been identified as having high risk or significance to the Council, Internal Audit will aim to review either all or part of this every 1 to 2 years. Areas of medium risk or significance will be reviewed every 3-4 years. Areas of low risk or significance are no longer routinely audited but are included in 'reserve lists' each year to be audited in the event that the approved plan is completed or priorities change.
- 2.4 The total available audit time for 2018-19 is estimated at 721 days (2017-18: 673 days). Productive audit time is estimated to be 624 days (2017-18: 586 days) and non-productive time is estimated to be 97 days (2017-18: 87 days). There is a small increase in the audit days available due to staffing changes within the team.
- 2.5 Appendix 2 contains the detailed audit plan for 2018-19 and indicates which quarter of the financial year it is intended to commence each audit. This may be subject to some change depending on available resources and any requirement to carry out ad-hoc investigation work throughout the year. 22 of the 624 days have been set aside for possible investigation work.
- 2.6 In order to assist with tracking the performance of Internal Audit against the agreed plan during 2018-19, it is proposed that the undernoted indicators will be used. Performance against these indicators will be monitored quarterly and reported to the Audit and Scrutiny Committee as part of the Annual Report, together with a summary of feedback received from customer surveys:

<b>Indicator</b>	<b>Actual Q3 2017-18</b>	<b>Target 2018-19</b>
Percentage of auditor time spent productively	86%	87%
Training days per auditor	4.3 days	3.6 days
Audits complete in budgeted days	47%	75%
Draft reports issued within 21 days of fieldwork completion	89%	100%
Final reports issued within 14 days of agreement of action plan	94%	100%

- 2.7 Actual performance against the 'audits complete in budgeted days' indicator is significantly below target. This reflects the completion of individual audit assignments rather than the audit plan as a whole which is on track for completion at the end of 2017-18; other assignments which have been under budget have compensated. Most of the audits which have been over budget have only been marginally so, although two audits relating to Arran Outdoor Centre and Secondary Schools had budgets which were insufficient for the audit work required.

### 3. Proposals

- 3.1 It is proposed that the Committee (a) approves the Internal Audit plan for 2018-2019, (b) notes the indicative programme for 2019-2023 and (c) agrees the indicators and targets at 2.6 above.

### 4. Implications

<b>Financial:</b>	None.
<b>Human Resources:</b>	None.
<b>Legal:</b>	None.
<b>Equality:</b>	None.
<b>Environmental &amp; Sustainability:</b>	None.
<b>Key Priorities:</b>	The work of Internal Audit helps to support the efficient delivery of the strategic priorities within the Council Plan 2015-2020.
<b>Community Benefits:</b>	None.

### 5. Consultation

- 5.1 Consultation has taken place with the Executive Directors and the Director of the Health and Social Care Partnership during the preparation of the Internal Audit plan.



Laura Friel  
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For further information please contact **Paul Doak, Senior Manager (Internal Audit, Risk and Fraud)** on **01294-324561**.

### Background Papers

N/A

AUDIT UNIVERSE	APPENDIX 1			AUDIT DAYS AVAILABLE		624	624	624	624	624
2018-19										
						Audit Days				
AUDIT CATEGORY	AUDITABLE AREA	Risk or Significance	Last Audited (since 2012-13)	Audit Frequency	Days per Audit	2018-19	2019-20	2020-21	2021-22	2022-23
Key Corporate Systems	CHRIS HR/Payroll system	High	2017-18	Every 1-2 years	15	-	15	-	15	-
Key Corporate Systems	Customer Services (inc. Lagan CRM system)	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Key Corporate Systems	Accounts Receivable	Medium	2016-17	Every 3-4 years	15	-	-	15	-	-
Key Corporate Systems	Procurement and Accounts Payable	High	2017-18	Every 1-2 years	15	15	15	15	15	15
Key Corporate Systems	VAT	Medium	2016-17	Every 3-4 years	10	-	-	-	10	-
Key Corporate Systems	Treasury Management	Medium	2015-16	Every 3-4 years	10	-	-	10	-	-
Key Corporate Systems	General Ledger system	High	2014-15	Every 1-2 years	15	15	15	15	15	15
Key Corporate Systems	Income Collection (inc. system and establishments)	High	2016-17	Every 1-2 years	20	20	-	20	-	20
Other Systems	Licensing	Medium	2016-17	Every 3-4 years	20	-	20	-	-	20
Other Systems	Members Allowances and Expenses	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-
Other Systems	Social Media	Medium	2017-18	Every 3-4 years	15	-	-	-	15	-
Other Systems	Museums and Heritage	Low	2014-15	Reserve list	15	-	-	-	-	-
Other Systems	Library and Information service	Low	-	Reserve list	15	-	-	-	-	-
Other Systems	Community Facilities booking system	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Funding support to businesses including external compliance	Medium	2016-17	Every 3-4 years	20	-	20	-	-	-
Other Systems	Regeneration	Medium	2015-16	Every 3-4 years	15	15	-	-	-	15
Other Systems	Planning and building control income	Low	2013-14	Reserve list	10	-	-	-	-	-
Other Systems	Trading Standards	Low	-	Reserve list	15	-	-	-	-	-
Other Systems	Environmental Health (inc. FLARE system; FSA audit)	Low	-	Reserve list	15	-	-	-	-	-
Other Systems	Payments to Private Nurseries	Low	2013-14	Reserve list	10	-	-	-	-	-
Other Systems	Education Placements with non-Council establishments	Medium	2015-16	Every 3-4 years	15	-	15	-	-	-
Other Systems	Placing Requests	Low	2017-18	Reserve list	10	-	-	-	-	-
Other Systems	Supply teachers	Medium	2016-17	Every 3-4 years	15	-	-	15	-	-
Other Systems	SEEMIS/Click and Go	Medium	2015-16	Every 3-4 years	15	-	15	-	-	15
Other Systems	Procurement of Educational supplies	Medium	2017-18	Every 3-4 years	15	-	-	-	15	-
Other Systems	PPP unitary charge	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	School Funds	Low	2015-16	Reserve list	10	-	-	-	-	-
Other Systems	Agency staff and workers	Medium	2015-16	Every 3-4 years	10	-	10	-	-	10
Other Systems	Revenues and Benefits (inc. Welfare Reform)	High	2016-17	Every 1-2 years	15	15	-	15	-	15
Other Systems	Risk Management	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Insurance	Medium	2015-16	Reserve list	10	-	-	-	-	-
Other Systems	Business Continuity	Medium	-	Every 3-4 years	10	10	-	-	-	-
Other Systems	Revenue Budget Monitoring	High	2017-18	Every 1-2 years	20	-	20	-	20	-
Other Systems	Capital Monitoring	Medium	2015-16	Every 3-4 years	15	-	15	-	-	15
Other Systems	Social Services Clients - financial assessments	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	Financial Intervention Orders/Corporate Appointeeships	Medium	2016-17	Every 3-4 years	15	-	15	-	-	15
Other Systems	Foster care/adoption/kinship carers payments	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	Residential Schools	Medium	2015-16	Every 3-4 years	10	-	10	-	-	-
Other Systems	Criminal Justice	Low	2014-15	Reserve list	15	-	-	-	-	-
Other Systems	Charging for Social Care Services	Medium	-	Every 3-4 years	25	25	-	-	25	-

AUDIT CATEGORY	AUDITABLE AREA	Risk or Significance	Last Audited (since 2012-13)	Audit Frequency	Days per Audit	Audit Days				
						2018-19	2019-20	2020-21	2021-22	2022-23
Other Systems	Self Directed Support	Medium	2016-17	Every 3-4 years	15	-	15	-	-	-
Other Systems	Community based support (including CM2000 system)	Medium	2015-16	Every 3-4 years	20	20	-	-	20	-
Other Systems	Aids and Adaptations	Medium	2014-15	Every 3-4 years	20	20	-	-	-	-
Other Systems	Throughcare payments	Medium	-	Every 3-4 years	15	15	-	-	-	-
Other Systems	Blue Badge Scheme	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	Carefirst system	Medium	2016-17	Every 3-4 years	20	-	20	-	-	20
Other Systems	Integration Joint Board audit days	High	2017-18	Every 1-2 years	15	15	15	15	15	15
Other Systems	Building Services procurement (inc. sub-conts and materials)	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	Building Services stores controls	Medium	2013-14	Every 3-4 years	10	10	-	-	10	-
Other Systems	Building services systems	Medium	2012-13	Every 3-4 years	15	-	15	-	-	15
Other Systems	Transport Hub (inc. Fleetwave system; vehicle replacement)	Medium	2014-15	Every 3-4 years	15	-	15	-	-	15
Other Systems	Fuel controls	Medium	2017-18	Every 3-4 years	10	-	-	10	-	-
Other Systems	Burials and Bereavements service	Low	2013-14	Reserve list	10	-	-	-	-	-
Other Systems	Commercial Refuse service	Medium	2015-16	Every 3-4 years	15	-	15	-	-	-
Other Systems	Recycling and Landfill Contracts	Medium	2017-18	Every 3-4 years	15	-	-	-	-	15
Other Systems	Facilities Management - procurement	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	School meals income (inc. IMPACT cashless catering)	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	FM commercial income	Medium	-	Every 3-4 years	15	15	-	-	15	-
Other Systems	Transportation	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-
Other Systems	Roads costing system	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Roads stores controls	Medium	2013-14	Every 3-4 years	10	10	-	-	10	-
Other Systems	Roads procurement (inc. sub-conts; materials)	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	Housing Rents income and arrears (inc. iWorld system)	High	2017-18	Every 1-2 years	15	-	15	-	15	-
Other Systems	Asset Management (inc. Asset Register system K2)	Medium	2016-17	Every 3-4 years	15	-	-	15	-	-
Other Systems	Property Factoring	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Planned maintenance and reactive repairs	Medium	2015-16	Every 3-4 years	15	-	15	-	-	15
Other Systems	Procurement and performance management of term contracts	Medium	2014-15	Every 3-4 years	20	20	-	-	20	-
Other Systems	Energy Efficiency and Carbon Management	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Sale of Council land and buildings	Medium	-	Every 3-4 years	10	10	-	-	-	10
Other Systems	Commercial and industrial rents	Medium	2013-14	Every 3-4 years	15	15	-	-	-	15
Other Systems	Housing improvement grants	Low	-	Reserve list	15	-	15	-	-	-
ICT Auditing	Network Controls	Medium	2017-18	Every 3-4 years	20	-	-	-	20	-
ICT Auditing	Internet and e-mail Controls	Medium	2016-17	Every 3-4 years	20	-	20	-	-	20
ICT Auditing	Cyber resilience	High	-	Every 1-2 years	20	20	-	20	-	20
ICT Auditing	IT procurement and desktop support	Medium	2017-18	Every 3-4 years	15	-	-	-	15	-
ICT Auditing	IT assets	Medium	2015-16	Every 3-4 years	20	-	-	20	-	-
ICT Auditing	Telecommunications	Medium	2016-17	Every 3-4 years	20	-	20	-	-	20
Governance	Locality Planning / CPP	Medium	-	Every 3-4 years	15	-	-	15	-	-
Governance	Code of Corporate Governance	Medium	2015-16	Every 3-4 years	15	-	15	-	15	-
Governance	Information Governance and Data Protection	Medium	2016-17	Every 3-4 years	15	-	-	15	-	-
Governance	Serious and Organised Crime	Medium	2015-16	Every 3-4 years	15	-	15	-	-	15
Governance	Community Association accounts	Low	2017-18	Every 1-2 years	5	5	5	5	5	5
Governance	Community Benefits (planning process)	Medium	-	Every 3-4 years	15	15	-	-	15	-
Governance	HR Policies: Maximising Attendance	Low	2013-14	Reserve list	10	-	-	-	-	-
Governance	HR Policies: Equalities	Low	2014-15	Reserve list	10	-	-	-	-	-
Governance	HR Policies: Responsibility Allowances	Low	2012-13	Reserve list	10	-	-	-	-	-
Governance	HR Policies: Health and Safety Policies	Medium	2015-16	Every 3-4 years	10	-	10	-	-	10

AUDIT CATEGORY	AUDITABLE AREA	Risk or Significance	Last Audited (since 2012-13)	Audit Frequency	Days per Audit	Audit Days				
						2018-19	2019-20	2020-21	2021-22	2022-23
Governance	Leavers process (inc. removal from corporate systems)	Medium	2016-17	Every 3-4 years	15	-	-	15	-	-
Governance	Movers process (inc. access to information)	Medium	-	Every 3-4 years	20	20	-	-	20	-
Governance	Recruitment (inc. Talentlink)	Medium	2017-18	Every 3-4 years	10	-	-	-	10	-
Governance	PVG and Disclosure checking	Medium	2013-14	Every 3-4 years	15	15	-	-	15	-
Governance	Workforce Planning (inc. VER/VR schemes)	Medium	2015-16	Every 3-4 years	15	-	15	-	-	15
Governance	Gifts and Hospitality	Medium	2017-18	Every 3-4 years	10	-	-	-	10	-
Performance Monitoring	Performance Indicators	High	2016-17	Every 1-2 years	15	15	-	15	-	15
Performance Monitoring	Covalent system	Low	-	Reserve list	10	-	-	-	-	-
Regularity Audits	Outdoor Education	Medium	2017-18	Every 3-4 years	20	-	-	-	-	20
Regularity Audits	Eglinton Country Park	Low	2017-18	Reserve list	15	-	-	-	-	-
Regularity Audits	Special Schools	Low	-	Reserve list	15	-	-	-	-	-
Regularity Audits	Nursery establishments	Low	2012-13	Reserve list	15	-	-	-	-	-
Regularity Audits	Primary Schools	Medium	2014-15	Every 3-4 years	30	30	-	-	30	-
Regularity Audits	Secondary Schools	Medium	2017-18	Every 3-4 years	30	-	-	30	-	-
Regularity Audits	CAATs testing - Payroll	High	2017-18	Every 1-2 years	10	10	10	10	10	10
Regularity Audits	CAATs testing - Accounts Payable	High	2017-18	Every 1-2 years	10	10	10	10	10	10
Regularity Audits	Social Services Establishments	Medium	2017-18	Every 3-4 years	20	-	-	20	-	-
Following the Public Pound	Community Councils	Low	2017-18	Every 1-2 years	10	10	10	10	10	10
Following the Public Pound	Parent Council funding	Low	-	Reserve list	5	-	-	-	-	-
Following the Public Pound	Footwear and Clothing Grants	Medium	2012-13	Every 3-4 years	10	10	-	-	-	-
Following the Public Pound	Education Maintenance Allowances (EMAs)	Low	2013-14	Reserve list	10	-	-	-	-	-
Following the Public Pound	Tenants and Residents Associations	Low	2017-18	Every 1-2 years	2	2	2	2	2	2
Audits not finalised	Audits not finalised in previous year or started early	High	2017-18	Every 1-2 years	20	20	20	20	20	20
Audit Consultancy	Ad-hoc advice	High	2017-18	Every 1-2 years		12	10	10	10	10
Audit Consultancy	Project work	High	2017-18	Every 1-2 years		30	30	30	30	30
Other Planned Audit Work	Follow up of prior audit work	High	2017-18	Every 1-2 years	15	15	15	15	15	15
Other Planned Audit Work	Audit planning and monitoring	High	2017-18	Every 1-2 years	20	20	20	20	20	20
Other Planned Audit Work	Audit and Scrutiny Committee	High	2017-18	Every 1-2 years	25	25	25	25	25	25
Other Planned Audit Work	Review of Governance documents	High	2017-18	Every 1-2 years	5	5	5	5	5	5
Other Planned Audit Work	Development of the Audit Service	High	2017-18	Every 1-2 years	5	5	5	5	5	5
Other Planned Audit Work	Internal Audit self-assessment against PSIAS	High	2016-17	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Internal Audit EQA (assess or being assessed)	Medium	2017-18	Every 3-4 years	10	-	-	-	10	10
Other Planned Audit Work	Grant claims	Low	2017-18	Every 1-2 years		8	5	5	5	5
Other Planned Audit Work	Year end accounts (AGS, imprests, etc)	High	2017-18	Every 1-2 years	3	3	3	3	3	3
Contingencies and Investigations	Non-Fraud Investigations	High	2017-18	Every 1-2 years		22	25	25	25	25
<b>DAYS ALLOCATED</b>						<b>624</b>	<b>622</b>	<b>617</b>	<b>627</b>	<b>622</b>
<b>DAYS REMAINING</b>						<b>0</b>	<b>2</b>	<b>7</b>	<b>-3</b>	<b>2</b>
<b>TOTAL AUDIT DAYS AVAILABLE</b>						<b>624</b>	<b>624</b>	<b>624</b>	<b>624</b>	<b>624</b>

Key Corporate Systems	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Procurement and Accounts Payable	Review controls within the Procurement and Accounts Payable section.	15		✓			2017-18
General Ledger system	Review controls in the new Integra GL system.	15		✓			2014-15
Income Collection	Carry out a review of the controls within the PARIS income collection system and within a range of income collection locations.	20		✓			2016-17
<b>TOTAL AUDIT DAYS</b>		<b>50</b>					

Other Systems	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Members Allowances and Expenses	Consider the controls that are in place around the payment of allowances and expenses to the Council's elected members.	15	✓				2015-16
Regeneration	Carry out a review within the Regeneration section.	15				✓	2015-16
Revenues and Benefits	Review a range of controls within the Revenues and Benefits teams.	15			✓		2016-17
Business Continuity	Consider the adequacy of the Council's Business Continuity arrangements.	10	✓				-
Charging for Social Care Services	Carry out a detailed review of the application of the Council's Charging Policy for Social Care Services.	25		✓			-
Community based support	Review controls in relation to Community based support, with a particular focus on the use of the CM2000 system.	20				✓	2015-16
Aids and Adaptations	Review controls in relation to Aids and Adaptations within the Health and Social Care Partnership.	20		✓			2014-15
Throughcare payments	Examine the controls around Throughcare payments within Finance and the Health and Social Care Partnership.	15	✓				-
Integration Joint Board audit days	Carry out audit work within the Health and Social Care Partnership as agreed by the Performance and Audit Committee of the Integration Joint Board.	15				✓	2017-18
Building Services stores controls	Examine the controls within the Building Services materials store.	10				✓	2013-14
Facilities Management Commercial Income	Consider the controls around the collection of commercial income by Facilities Management.	15				✓	-
Transportation	Review controls in the Transport Hub in relation to transportation, with a particular focus on the use of taxis.	15	✓				2015-16
Roads stores controls	Examine the controls within the Roads materials store.	10		✓			2013-14
Procurement and performance management of term contracts	Review the procurement and performance management of contracts by Property Management and Investment.	20			✓		2014-15
Sale of Council land and buildings	Review the sale of land and buildings by the Council.	10				✓	-
Commercial and industrial rents	Review the governance arrangements and processes around commercial and industrial property rentals.	15	✓				2013-14
<b>TOTAL AUDIT DAYS</b>		<b>245</b>					

ICT Auditing	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Cyber resilience	Review the Council's cyber resilience arrangements.	20			✓		-
<b>TOTAL AUDIT DAYS</b>		<b>20</b>					

Governance	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Community Association accounts	Review the accounts and monitoring information submitted by a sample of Community Associations.	5				✓	2017-18
Community Benefits (planning process)	Consider the use of community benefits within the planning application process.	15			✓		-
Movers process	Review the controls around employees who move job within the Council, with a particular focus on access to personal and sensitive information.	20	✓				-
PVG and Disclosure checking	Carry out a review of the controls which are in place in relation to PVG and Disclosure checking.	15				✓	2013-14
<b>TOTAL AUDIT DAYS</b>		<b>55</b>					

Performance Monitoring	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Performance indicators	Provide assurance on the robustness and accuracy of a sample of indicators.	15		✓			2016-17
<b>TOTAL AUDIT DAYS</b>		<b>15</b>					

Regularity Audits	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Primary Schools	Review financial controls within the Council's primary schools using self-assessment audit questionnaires and investigate any concerns which arise.	30			✓		2014-15
Accounts Payable transaction testing	Use computer audit software to interrogate the HR/Payroll system and examine any anomalies which arise.	10		✓		✓	2017-18
Payroll transaction testing	Use computer audit software to interrogate the Accounts Payable system and examine any anomalies which arise.	10	✓		✓		2017-18
<b>TOTAL AUDIT DAYS</b>		<b>50</b>					

Following the Public Pound	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Community Councils	Annual audit of Community Councils accounts' to ensure Council funding is used in accordance with the Council's Scheme of Administration.	10	as required				2017-18
Footwear and Clothing Grants	Review the new electronic Footwear and Clothing Grants process.	10				✓	2012-13
Tenants and Residents Associations	Annual audit of the accounts of various Tenants and Residents Associations.	2	as required				2017-18
<b>TOTAL AUDIT DAYS</b>		<b>22</b>					



Other Work	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Other year audit work	Finalising audits from the 2017-18 audit plan that were not fully complete by the end of March 2018 or starting audits early from the 2019-20 audit plan.	20	✓			✓	2017-18
Audit consultancy: ad-hoc advice	Providing advice to council services in response to ad-hoc queries	12	as required				2017-18
Audit consultancy: project work	Participating in project work to support developments in other council services.	30	as required				2017-18
Follow-up	Follow up of previous audit reports to ensure that appropriate action has been taken.	15	as required				2017-18
Audit planning and monitoring	Preparing audit plans and monitoring progress and performance against plans.	20	as required				2017-18
Audit and Scrutiny Committee	Supporting the Council's Audit and Scrutiny Committee by preparing reports, attending meetings and delivering training for elected members as required.	25	as required				2017-18
Governance documents	Review of governance documents	5	as required				2017-18
Development of the Audit service	Carry out developmental work to further enhance the efficiency of the audit section.	5	as required				2017-18
Internal Audit self-assessment against PSIAS	Undertake a quality assurance programme for Internal Audit in line with the requirements of the Public Sector Internal Audit Standards (PSIAS).	2	as required				2017-18
Grant claims	Certification of expenditure funded by specific grants from external funding bodies	8	as required				2017-18
Annual Accounts	Work in relation to the Council's annual accounts, including stock counts, reviewing imprests and preparing the Annual Governance Statement.	3	✓				2017-18
<b>TOTAL AUDIT DAYS</b>		<b>145</b>					

<b>TOTAL PLANNED WORK</b>	<b>602</b>
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#### INTERNAL AUDIT RESERVE LIST

	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Library and Information service	Review a range of controls within the Library and Information service.	15					-
Burials and Bereavements	Review a range of controls within the Burials and Bereavements team.	10					2013-14
Additional Special Needs schools	Review controls within the Council's additional special needs schools establishments.	15					-