
NORTH AYRSHIRE COUNCIL

26 March 2019

Audit and Scrutiny Committee

Title: **Internal Audit Plan 2019-2024**

Purpose: To inform the Committee of the proposed Internal Audit plan for 2019-2020 and the indicative programme of work for the period 2020-2024.

Recommendation: That the Committee (a) approves the Internal Audit plan for 2019-2020, (b) notes the indicative programme for 2020-2024 and (c) agrees the indicators and targets at 2.8.

1. Executive Summary

- 1.1 This report brings forward the proposed Internal Audit Plan for 2019-20 and the indicative plan for 2020-2024. A review has been carried out, including consultation with members of the Executive Leadership Team, to identify all service areas which will be subject to audit review.
- 1.2 The audit plan is risk-based and fully utilises the available resource of 610 audit days.

2. Background

- 2.1 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.
- 2.2 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.
- 2.3 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;
 - key issues arising from the External Audit Report on the 2017-18 annual accounts;
 - review of other local authorities' Internal Audit plans; and
 - knowledge and experience of Internal Audit staff.

- 2.4 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 2019 to March 2024. 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.
- 2.5 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 if the approved plan is completed or priorities change.
- 2.6 The total available audit time for 2018-19 is estimated at 702 days (2018-19: 721 days). Productive audit time is estimated to be 610 days (2018-19: 624 days) and non-productive time is estimated to be 92 days (2018-19: 97 days).
- 2.7 Appendix 2 contains the detailed audit plan for 2019-20 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. 20 of the 610 days have been set aside for contingencies.
- 2.8 In order to assist with tracking the performance of Internal Audit against the agreed plan during 2019-20, 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:

Indicator	Actual Q3 2018-19	Target 2019-20
Percentage of auditor time spent productively	87%	87%
Training days per auditor	2.4 days	3.6 days
Audits complete in budgeted days	40%	75%
Draft reports issued within 21 days of fieldwork completion	75%	95%
Final reports issued within 14 days of agreement of action plan	95%	95%

- 2.9 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 2018-19; other assignments which have been under budget have compensated. Most of the audits which have been over budget have been only marginally so, although significant additional time was spent on Payroll and Accounts Payable transaction testing and audits of Business Continuity and Commercial and Industrial Rents, where the budgeted time was insufficient for the audit work required. The budget has been increased in the five-year plan at Appendix 1 for the next time these audits are carried out.

3. Proposals

- 3.1 It is proposed that the Committee (a) approves the Internal Audit plan for 2019-20, (b) notes the indicative programme for 2020-2024 and (c) agrees the indicators and targets at 2.8 above.

4. Implications

Financial:	None.
Human Resources:	None.
Legal:	None.
Equality: /Socio-economic Duty:	None.
Children and Young People:	None
Environmental & Sustainability:	None.
Key Priorities:	The work of Internal Audit helps to support the efficient delivery of the strategic priorities within the Council Plan 2015-2020.
Community Benefits:	None.

5. Consultation

- 5.1 Consultation has taken place on an individual basis with the Executive Leadership Team during the preparation of the Internal Audit plan.



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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		610	610	610	610	610	
2019-20												
							Audit Days					
AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2013-14)	Audit Frequency	Days per Audit	2019-20	2020-21	2021-22	2022-23	2023-24	
Key Corporate Systems	Finance and Corporate Support	HR/Payroll system	High	2017-18	Every 1-2 years	15	-	15	-	15	-	
Key Corporate Systems	Finance and Corporate Support	Customer Services (inc. CRM system)	Medium	2017-18	Every 3-4 years	15	-	-	-	15	-	
Key Corporate Systems	Finance and Corporate Support	Accounts Receivable	Medium	2016-17	Every 3-4 years	15	-	15	-	-	-	
Key Corporate Systems	Finance and Corporate Support	Procurement and Accounts Payable	High	2017-18	Every 1-2 years	15	15	15	15	15	15	
Key Corporate Systems	Finance and Corporate Support	VAT	Medium	2016-17	Every 3-4 years	10	-	-	10	-	-	
Key Corporate Systems	Finance and Corporate Support	Treasury Management	Medium	2015-16	Every 3-4 years	10	10	-	-	-	10	
Key Corporate Systems	Finance and Corporate Support	General Ledger system	High	2018-19	Every 1-2 years	15	15	15	15	15	15	
Key Corporate Systems	Place	Income Collection (inc. system and establishments)	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-	
Other Systems	Chief Executives	Licensing	Medium	2016-17	Every 3-4 years	20	20	-	-	-	20	
Other Systems	Chief Executives	Members Allowances and Expenses	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-	
Other Systems	Council Wide	Social Media	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-	
Other Systems	Council Wide	Welfare Reform / Universal Credit	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-	
Other Systems	Council Wide	State Aid	Medium	-	Every 3-4 years	15	-	15	-	-	-	
Other Systems	Council Wide	Transformation	Medium	-	Every 3-4 years	20	-	20	-	-	-	
Other Systems	Economy and Communities	Museums and Heritage	Low	2014-15	Reserve list	15	-	-	-	-	-	
Other Systems	Economy and Communities	Library and Information service	Low	-	Reserve list	15	-	-	-	-	-	
Other Systems	Economy and Communities	Community Facilities booking system	Low	-	Reserve list	10	-	10	-	-	-	
Other Systems	Economy and Communities	Funding support to businesses including external compliance	Medium	2016-17	Every 3-4 years	20	-	20	-	-	20	
Other Systems	Economy and Communities	Better Off North Ayrshire programme	Medium	-	Every 3-4 years	20	20	-	-	20	-	
Other Systems	Economy and Communities	Regeneration	Medium	2018-19	Every 3-4 years	15	-	-	-	15	-	
Other Systems	Economy and Communities	Planning and building control income	Low	2013-14	Reserve list	10	-	-	-	-	-	
Other Systems	Economy and Communities	Trading Standards	Low	-	Reserve list	15	-	-	-	-	-	
Other Systems	Economy and Communities	Environmental Health (inc. FLARE system; FSA audit)	Low	-	Reserve list	15	-	-	-	-	-	
Other Systems	Education and Youth Employment	Payments to Private Nurseries	Medium	2013-14	Every 3-4 years	10	-	-	10	-	-	
Other Systems	Education and Youth Employment	Residential Placements (Education/HSCP)	Medium	2015-16	Every 3-4 years	20	20	-	-	-	20	
Other Systems	Education and Youth Employment	Placing Requests	Low	2017-18	Reserve list	10	-	-	-	-	-	
Other Systems	Education and Youth Employment	Music Tuition	Low	-	Every 3-4 years	10	10	-	-	-	-	
Other Systems	Education and Youth Employment	Supply teachers	Medium	2016-17	Every 3-4 years	15	-	15	-	-	-	
Other Systems	Education and Youth Employment	SEEMIS/Click and Go	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-	
Other Systems	Education and Youth Employment	Procurement of Educational supplies	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-	
Other Systems	Education and Youth Employment	PPP unitary charge	Low	-	Reserve list	10	-	-	-	-	-	
Other Systems	Education and Youth Employment	School Funds	Low	2015-16	Reserve list	10	-	-	-	-	-	
Other Systems	Finance and Corporate Support	Agency staff and workers	Medium	2015-16	Every 3-4 years	15	15	-	-	-	15	
Other Systems	Finance and Corporate Support	Revenues and Benefits	High	2018-19	Every 1-2 years	15	-	15	-	15	-	
Other Systems	Finance and Corporate Support	Risk Management	Low	-	Reserve list	10	-	-	-	-	-	
Other Systems	Finance and Corporate Support	Insurance	Low	2015-16	Reserve list	15	-	-	-	-	-	
Other Systems	Finance and Corporate Support	Business Continuity	Low	2018-19	Reserve list	15	-	-	-	-	-	
Other Systems	Finance and Corporate Support	Kelio	Low	-	Reserve list	15	15	-	-	-	-	
Other Systems	Finance and Corporate Support	Capital Monitoring	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-	
Other Systems	Health and Social Care Partnership	Social Services Clients - financial assessments	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15	
Other Systems	Health and Social Care Partnership	Financial Intervention Orders/Corporate Appointeeships	Medium	2016-17	Every 3-4 years	15	15	-	-	15	-	
Other Systems	Health and Social Care Partnership	Foster care/adoption/kinship carers payments	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15	
Other Systems	Health and Social Care Partnership	Criminal Justice	Low	2014-15	Reserve list	15	-	-	-	-	-	
Other Systems	Health and Social Care Partnership	Charging for Social Care Services	Medium	2018-19	Every 3-4 years	25	-	-	25	-	-	

AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2013-14)	Audit Frequency	Days per Audit	Audit Days				
							2019-20	2020-21	2021-22	2022-23	2023-24
Other Systems	Health and Social Care Partnership	Self Directed Support	Medium	2016-17	Every 3-4 years	15	15	-	-	-	15
Other Systems	Health and Social Care Partnership	Community based support (including CM2000 system)	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Other Systems	Health and Social Care Partnership	Aids and Adaptations	Medium	2018-19	Every 3-4 years	20	-	-	-	20	-
Other Systems	Health and Social Care Partnership	Throughcare payments	Medium	2018-19	Every 3-4 years	15	-	-	-	-	15
Other Systems	Health and Social Care Partnership	Blue Badge Scheme	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
Other Systems	Health and Social Care Partnership	Carefirst system	Medium	2016-17	Every 3-4 years	20	20	-	-	20	-
Other Systems	Health and Social Care Partnership	Integration Joint Board audit days	High	2018-19	Every 1-2 years	15	15	15	15	15	15
Other Systems	Place	Building Services procurement (inc. sub-conts and materials)	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Building Services stores controls	Medium	2018-19	Every 3-4 years	15	-	-	-	15	-
Other Systems	Place	Building services systems	Medium	2012-13	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Transport Hub (inc. Fleetwave system; vehicle replacement)	Medium	2014-15	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Fuel controls	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Burials and Bereavements service	Low	2013-14	Reserve list	10	-	-	-	-	-
Other Systems	Place	Commercial Refuse service	Medium	2015-16	Every 3-4 years	15	15	-	-	-	15
Other Systems	Place	Recycling and Landfill Contracts	Medium	2017-18	Every 3-4 years	15	-	-	-	15	-
Other Systems	Place	Facilities Management - procurement	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Parent Pay system	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	FM commercial income	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Transportation	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Roads costing system	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Place	Roads stores controls	Medium	2018-19	Every 3-4 years	15	-	-	-	15	-
Other Systems	Place	Roads procurement (inc. sub-conts; materials)	Medium	2017-18	Every 3-4 years	15	-	15	-	-	-
Other Systems	Place	Housing Rents income and arrears (inc. iWorld system)	High	2017-18	Every 1-2 years	15	15	-	15	-	15
Other Systems	Place	Property Asset Management (inc. system; maintenance + repairs)	Medium	2016-17	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Property Factoring	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Place	HRA - Planned maintenance and reactive repairs	Medium	2015-16	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Procurement and performance management of term contracts	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Other Systems	Place	Energy Efficiency and Carbon Management	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Place	Sale of Council land and buildings	Medium	2018-19	Every 3-4 years	10	-	-	-	10	-
Other Systems	Place	Commercial and industrial rents	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Other Systems	Place	Sustainability	Medium	-	Every 3-4 years	15	-	15	-	-	-
Other Systems	Health and Social Care Partnership	Housing improvement grants	Low	-	Reserve list	15	15	-	-	-	-
ICT Auditing	Finance and Corporate Support	Network Controls	Medium	2017-18	Every 3-4 years	20	-	-	20	-	-
ICT Auditing	Finance and Corporate Support	Internet and e-mail Controls	Medium	2016-17	Every 3-4 years	20	-	20	-	-	20
ICT Auditing	Finance and Corporate Support	Cyber resilience	High	2018-19	Every 1-2 years	20	-	20	-	20	-
ICT Auditing	Finance and Corporate Support	IT procurement and desktop support	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
ICT Auditing	Finance and Corporate Support	IT assets	Medium	2015-16	Every 3-4 years	20	20	-	-	-	20
ICT Auditing	Finance and Corporate Support	Telecommunications	Medium	2016-17	Every 3-4 years	20	20	-	-	20	-
Governance	Chief Executives	Locality Planning / CPP	Medium	-	Every 3-4 years	15	-	15	-	-	15
Governance	Council Wide	Code of Corporate Governance	Medium	2015-16	Every 3-4 years	15	15	-	-	-	15
Governance	Council Wide	Information Governance and Data Protection	Medium	2016-17	Every 3-4 years	20	20	-	-	-	20
Governance	Council Wide	Serious and Organised Crime	Low	2015-16	Reserve list	15	-	-	-	-	-
Governance	Finance and Corporate Support	HR Policies: Maximising Attendance	Low	2013-14	Reserve list	10	-	-	-	-	-
Governance	Finance and Corporate Support	HR Policies: Equalities	Low	2014-15	Reserve list	10	-	-	-	-	-
Governance	Finance and Corporate Support	HR Policies: Responsibility Allowances	Low	2012-13	Reserve list	10	-	-	-	-	-
Governance	Finance and Corporate Support	HR Policies: Health and Safety Policies	Medium	2015-16	Every 3-4 years	15	-	15	-	-	15
Governance	Finance and Corporate Support	Leavers process (inc. removal from corporate systems)	Medium	2016-17	Every 3-4 years	15	-	15	-	-	-
Governance	Finance and Corporate Support	Movers process (inc. access to information)	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Governance	Finance and Corporate Support	Recruitment (inc. Talentlink)	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Governance	Finance and Corporate Support	PVG and Disclosure checking	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Governance	Finance and Corporate Support	Workforce Planning (inc. VER/VR schemes)	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-

AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2013-14)	Audit Frequency	Days per Audit	Audit Days				
							2019-20	2020-21	2021-22	2022-23	2023-24
Governance	Finance and Corporate Support	Gifts and Hospitality	Medium	2017-18	Every 3-4 years	10	-	-	10	-	-
Performance Monitoring	Council Wide	Performance Indicators	High	2018-19	Every 1-2 years	20	-	20	-	20	-
Performance Monitoring	Council Wide	Pentana system	Low	-	Reserve list	10	-	-	-	-	-
Regularity Audits	Economy and Communities	Outdoor Education	Medium	2017-18	Every 3-4 years	20	-	20	-	-	-
Regularity Audits	Economy and Communities	Eglinton Country Park	Low	2017-18	Reserve list	15	-	-	-	-	-
Regularity Audits	Education and Youth Employment	Special Schools	Low	-	Reserve list	15	-	-	-	-	-
Regularity Audits	Education and Youth Employment	Nursery establishments	Low	2012-13	Reserve list	15	-	-	-	-	-
Regularity Audits	Education and Youth Employment	Primary Schools	Medium	2018-19	Every 3-4 years	30	-	-	-	30	-
Regularity Audits	Education and Youth Employment	Secondary Schools	Medium	2017-18	Every 3-4 years	30	-	-	30	-	-
Regularity Audits	Finance and Corporate Support	CAATs testing - Payroll	High	2018-19	Every 1-2 years	15	15	15	15	15	15
Regularity Audits	Finance and Corporate Support	CAATs testing - Accounts Payable	High	2018-19	Every 1-2 years	15	15	15	15	15	15
Regularity Audits	Health and Social Care Partnership	Social Services Establishments	Medium	2017-18	Every 3-4 years	20	-	20	-	-	20
Following the Public Pound	Chief Executives	Community Councils	Low	2018-19	Every 1-2 years	10	10	10	10	10	10
Following the Public Pound	Education and Youth Employment	Parent Council funding	Low	-	Reserve list	5	-	-	-	-	-
Following the Public Pound	Finance and Corporate Support	Footwear and Clothing Grants	Medium	2018-19	Every 3-4 years	10	-	-	-	10	-
Following the Public Pound	Finance and Corporate Support	Education Maintenance Allowances (EMAs)	Low	2013-14	Reserve list	10	-	-	-	-	-
Following the Public Pound	Place	Tenants and Residents Associations	Low	2018-19	Every 1-2 years	2	2	2	2	2	2
Audits not finalised	Council Wide	Audits not finalised in previous year or started early	High	2018-19	Every 1-2 years	20	20	20	20	20	20
Audit Consultancy	Council Wide	Ad-hoc advice	High	2018-19	Every 1-2 years	10	10	10	10	10	10
Audit Consultancy	Council Wide	Project work	High	2018-19	Every 1-2 years	30	30	30	30	30	30
Other Planned Audit Work	Council Wide	Follow up of prior audit work	High	2018-19	Every 1-2 years	15	15	15	15	15	15
Other Planned Audit Work	Council Wide	Audit planning and monitoring	High	2018-19	Every 1-2 years	20	20	20	20	20	20
Other Planned Audit Work	Council Wide	Audit and Scrutiny Committee	High	2018-19	Every 1-2 years	25	25	25	25	25	25
Other Planned Audit Work	Council Wide	Review of Governance documents	High	2018-19	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Development of the Audit Service	High	2018-19	Every 1-2 years	5	5	5	5	5	5
Other Planned Audit Work	Council Wide	Internal Audit self-assessment against PSIAS	High	2016-17	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Internal Audit EQA (assess or being assessed)	Medium	2017-18	Every 3-4 years	10	-	-	10	10	-
Other Planned Audit Work	Council Wide	Grant claims	Low	2018-19	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Year end accounts (AGS, imprests, etc)	High	2018-19	Every 1-2 years	2	2	2	2	2	2
Contingencies and Investigations	Council Wide	Non-Fraud Investigations	High	2018-19	Every 1-2 years	20	20	20	20	20	20
DAYS ALLOCATED							610	645	620	630	615
DAYS REMAINING							0	-35	-10	-20	-5
TOTAL AUDIT DAYS AVAILABLE							610	610	610	610	610

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
Treasury Management	Examine the Council's treasury management arrangements.	10		✓			2015-16
General Ledger	Review controls in the new Integra GL system.	15				✓	2018-19
TOTAL AUDIT DAYS		40					

Other Systems	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Licensing	Review processes within the Licensing section.	20	✓				2016-17
Welfare Reform / Universal Credit	Examine controls in relation to Universal Credit	15		✓			2015-16
Better Off North Ayrshire programme	Review the use of the Better Off North Ayrshire funding.	20	✓				-
Residential Placements (Education/HSCP)	Review the use of placements within other authorities, residential schools or private educational establishments.	20	✓				2015-16
Music Tuition	Review controls in relation to the charging for music tuition	10		✓			-
SEEMIS/Click and Go	Examine the system controls within the SEEMIS/Click and Go system.	15		✓			2015-16
Agency staff and workers	Examine the Council's use of agency staff and workers.	15		✓			2015-16
Kelio	Review system controls in the Kelio time management system	15		✓			-
Capital Monitoring	Examine the effectiveness of the Council's capital monitoring arrangements.	15				✓	2015-16
Financial Intervention Orders/Corporate Appointeeships	Review the administration of Financial Intervention Orders and Corporate Appointeeships within the Health and Social Care Partnership.	15			✓		2016-17
Self Directed Support	Review the use of 'Self Directed Support' to provide assurance that appropriate controls are in place and operating effectively.	15	✓				2016-17
Carefirst system	Examine the use of the Carefirst system by the Health and Social Care Partnership.	20				✓	2016-17
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			✓		2018-19
Transport Hub (inc. Fleetwave system; vehicle replacement)	Review controls in the Transport Hub with a particular focus on the sale and replacement of vehicles.	15				✓	2014-15
Commercial Refuse service	Examine controls in the commercial refuse service.	15				✓	2015-16
Housing Rents income and arrears (inc. iWorld system)	Examine a range of controls within Housing.	15			✓		2017-18
Property Asset Management (inc. system; maintenance + repairs)	Review the Council's property asset management arrangements.	15			✓		2016-17
Housing improvement grants	Examine the use of Housing Improvement Grants	15				✓	-
TOTAL AUDIT DAYS		285					

ICT Auditing	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
IT assets	Review controls over a range of ICT assets.	20			✓		2015-16
Telecommunications	Review a range of controls in relation to Agile Working across the Council, including remote and wireless access to networks and systems.	20				✓	2016-17
TOTAL AUDIT DAYS		40					

Governance	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Code of Corporate Governance	Examine compliance with aspects of the Code of Corporate Governance.	15			✓		2015-16
Information Governance and Data Protection	Review aspects of the Council's Information Management and Data Protection arrangements.	20				✓	2016-17
Workforce Planning (inc. VER/VR schemes)	Review the Council's workforce planning arrangements.	15			✓		2015-16
TOTAL AUDIT DAYS		50					

Regularity Audits	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Accounts Payable transaction testing	Use computer audit software to interrogate the HR/Payroll system and examine any anomalies which arise.	15		✓		✓	2018-19
Payroll transaction testing	Use computer audit software to interrogate the Accounts Payable system and examine any anomalies which arise.	15	✓		✓		2018-19
TOTAL AUDIT DAYS		30					

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				2018-19
Tenants and Residents Associations	Annual audit of the accounts of various Tenants and Residents Associations.	2	as required				2018-19
TOTAL AUDIT DAYS		12					

Other Work	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Other year audit work	Finalising audits from the 2018-19 audit plan that were not fully complete by the end of March 2019 or starting audits early from the 2020-21 audit plan.	20	✓			✓	2018-19
Audit consultancy: ad-hoc advice	Providing advice to council services in response to ad-hoc queries	10	as required				2018-19
Audit consultancy: project work	Participating in project work to support developments in other council services.	30	as required				2018-19
Follow-up	Follow up of previous audit reports to ensure that appropriate action has been taken.	15	as required				2018-19
Audit planning and monitoring	Preparing audit plans and monitoring progress and performance against plans.	20	as required				2018-19
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				2018-19
Governance documents	Review of governance documents	2	as required				2018-19
Development of the Audit service	Carry out developmental work to further enhance the efficiency of the audit section.	5	as required				2018-19
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	2	as required				2018-19
Annual Accounts	Work in relation to the Council's annual accounts, including stock counts, reviewing imprests and preparing the Annual Governance Statement.	2	✓				2018-19
TOTAL AUDIT DAYS		133					

TOTAL PLANNED WORK	590
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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					-