NORTH AYRSHIRE COUNCIL

27March 2020

Emergency Governance Decisions (Covid19 Outbreak)

Title:	**Internal Audit Plan 2020-25**
Purpose:	To provide information on the proposed Internal Audit plan for 2020-21 and the indicative programme of work for the period 2021-25.
Recommendation:	That the Chief Executive, on behalf of the Council

1. Executive Summary

1.1 This report brings forward the proposed Internal Audit Plan for 2020-21 and the indicative plan for 2021-25. 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 621 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 2018-19 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 2020 to March 2025. 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   From the review at 2.3, a number of new areas have been identified for audit and included within the 5-year plan: State Aid; the Council's Transformation Programme; Community Alarms; CCTV in Council buildings and vehicles; Overtime controls in Facilities Management; and Sustainability.

2.6   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 not routinely audited but are included in 'reserve lists' each year to be audited if the approved plan is completed or priorities change.

2.7   The total available audit time for 2020-21 is estimated at 715 days (2019-20: 702 days). Productive audit time is estimated to be 621 days (2019-20: 610 days) and non-productive time is estimated to be 94 days (2019-20: 92 days).

2.8   Appendix 2 contains the detailed audit plan for 2020-21 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 621 days have been set aside for contingencies.

2.9   In order to assist with tracking the performance of Internal Audit against the agreed plan during 2020-21, 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:

Indicator	Actual Q3 2019-20	Target 2020-21
Percentage of auditor time spent productively	86%	87%
Training days per auditor	2.4	3.6
Audits complete in budgeted days	43%	75%
Draft reports issued within 21 days of fieldwork completion	95%	100%
Final reports issued within 14 days of agreement of action plan	100%	100%

2.10 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; 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 audits of the Kelio time recording system and procurement cards.

3.   Proposals

3.1   It is proposed that the Chief Executive, on behalf of the Council (a) approves the Internal Audit plan for 2020-21, (b) notes the indicative programme for 2021-25 and (c) agrees the indicators and targets at 2.8 above.

4.   Implications/Socio-economic Duty

Financial

4.1   None.

Human Resources

4.2   None.

Legal

4.3   None.

Equality/Socio-economic

4.4   None.

Environmental and Sustainability

4.5   None.

Key Priorities

4.6   The work of Internal Audit helps to support the efficient delivery of the strategic priorities within the Council Plan 2019-2024.

Community Wealth Building

4.7   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.

**Laura Friel
Executive Director (Finance and Corporate Support)**

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

Background Papers
None.

AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2014-15)	Audit Frequency	Days per Audit	2020-21	2021-22	2022-23	2023-24	2024-25
		AUDIT DAYS AVAILABLE					621	621	621	621	621
Key Corporate Systems	Chief Executives	Customer Relationship Management (CRM) system	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Key Corporate Systems	Chief Executives	Accounts Receivable	Medium	2016-17	Every 3-4 years	15	15	-	-	15	-
Key Corporate Systems	Chief Executives	Procurement and Accounts Payable	High	2019-20	Every 1-2 years	20	20	20	20	20	20
Key Corporate Systems	Chief Executives	VAT	Medium	2016-17	Every 3-4 years	15	-	15	-	-	15
Key Corporate Systems	Chief Executives	Treasury Management	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Key Corporate Systems	Chief Executives	General Ledger system	High	2018-19	Every 1-2 years	15	-	15	-	15	-
Key Corporate Systems	Chief Executives	Income Collection (inc. system and establishments)	Medium	2018-19	Every 3-4 years	20	-	20	-	-	-
Key Corporate Systems	Chief Executives	Employee Services - HR/Payroll system and processes	High	2017-18	Every 1-2 years	15	15	-	15	-	15
Other Systems	Chief Executives	Licensing	Medium	2019-20	Every 3-4 years	20	-	-	-	20	-
Other Systems	Chief Executives	Members Allowances and Expenses	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Chief Executives	Revenues and Benefits	Medium	2018-19	Every 3-4 years	15	-	15	-	-	15
Other Systems	Chief Executives	Capital Monitoring	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Chief Executives	Insurance	Low	2015-16	Reserve list	15	-	-	-	-	-
Other Systems	Chief Executives	Business Continuity	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Chief Executives	Employee Services - Kelio	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Communities	Museums and Heritage	Medium	2014-15	Every 3-4 years	15	15	-	-	-	-
Other Systems	Communities	Library and Information service	Low	2019-20	Reserve list	15	-	-	-	-	-
Other Systems	Communities	Community Facilities booking system	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Communities	Payments to Private Nurseries	Medium	-	Every 3-4 years	15	-	15	-	-	15
Other Systems	Communities	Residential Placements (Education/HSCP)	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Communities	Placing Requests	Low	2017-18	Reserve list	10	-	-	-	-	-
Other Systems	Communities	Music Tuition	Low	2019-20	Reserve list	10	-	-	-	-	-
Other Systems	Communities	Supply teachers	Medium	2016-17	Every 3-4 years	15	15	-	-	-	15
Other Systems	Communities	SEEMIS/Click and Go	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Communities	Procurement of Educational supplies	Medium	2017-18	Every 3-4 years	15	-	15	-	-	-
Other Systems	Communities	PPP / NPD	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Communities	School Funds	Low	2015-16	Reserve list	10	-	-	-	-	-
Other Systems	Council Wide	Agency staff and workers	Medium	2019-20	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	State Aid	Medium	-	Every 3-4 years	15	15	-	-	-	15
Other Systems	Council Wide	Transformation	High	-	Every 1-2 years	20	20	-	20	-	20
Other Systems	Health and Social Care Partnership	Criminal Justice	Low	2014-15	Reserve list	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	Self Directed Support	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Health and Social Care Partnership	CM2000 system	Medium	2018-19	Every 3-4 years	15	-	15	-	-	15
Other Systems	Health and Social Care Partnership	Community based support - Care at Home	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Other Systems	Health and Social Care Partnership	Community based support - Adults and Young People	Medium	2018-19	Every 3-4 years	20	-	-	-	20	-
Other Systems	Health and Social Care Partnership	Aids and Adaptations (including Improvement grants)	Medium	2018-19	Every 3-4 years	15	15	-	-	-	15
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	Community Alarms	Medium	-	Every 3-4 years	15	15	-	-	15	-
Other Systems	Health and Social Care Partnership	Blue Badge Scheme	Low	2017-18	Reserve list	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	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Health and Social Care Partnership	Charging for Social Care Services	Medium	2018-19	Every 3-4 years	20	-	20	-	-	-
Other Systems	Health and Social Care Partnership	Carefirst system	Medium	2019-20	Every 3-4 years	20	-	-	20	-	-

AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2014-15)	Audit Frequency	Days per Audit	2020-21	2021-22	2022-23	2023-24	2024-25
Other Systems	Health and Social Care Partnership	Integration Joint Board audit days	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Other Systems	Place	Roads - costing system	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Place	Roads - procurement (inc. sub-conts; materials)	Medium	2017-18	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Roads - stores controls	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Streetscene - Burials and Bereavements service	Low	2019-20	Reserve list	10	-	-	-	-	-
Other Systems	Place	Transport - Fuel controls	Medium	2017-18	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Transport - Journeys and Hires	Medium	2018-19	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Transport - Operations (inc. Fleetwave system; vehicle replacement)	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Waste - Commercial Refuse service	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Place	Waste - Recycling and Landfill Contracts	Medium	2017-18	Every 3-4 years	15	-	15	-	-	-
Other Systems	Place	Funding support to businesses including external compliance	Medium	2016-17	Every 3-4 years	20	-	20	-	-	-
Other Systems	Place	Regeneration	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Planning and building control income	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Place	Trading Standards	Low	-	Reserve list	15	-	-	-	-	-
Other Systems	Place	Environmental Health (inc. FLARE system; FSA audit)	Low	-	Reserve list	15	-	-	-	-	-
Other Systems	Place	Building Services - procurement (inc. sub-conts and materials)	Medium	2017-18	Every 3-4 years	15	-	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	-	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Facilities Management - Commercial Income	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Facilities Management - Overtime controls	Medium	-	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Facilities Management - Parent Pay system	Medium	2017-18	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Facilities Management - Procurement	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Housing - Rental income and arrears (inc. iWorld system)	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	PMI - CCTV in Council Buildings and Vehicles	Medium	-	Every 3-4 years	20	20	-	-	20	-
Other Systems	Place	PMI - Commercial and industrial rents	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Other Systems	Place	PMI - HRA Planned maintenance and reactive repairs	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	PMI - Procurement and performance management of term contracts	Medium	2018-19	Every 3-4 years	20	-	20	-	-	20
Other Systems	Place	PMI - Property Asset Management (inc. system; maintenance + repairs; sale of land and buildings)	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	PMI - Property Factoring	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Place	Sustainability	Medium	-	Every 3-4 years	15	15	-	-	-	15
ICT Auditing	Chief Executives	ICT - Network Controls	Medium	2017-18	Every 3-4 years	20	-	20	-	-	-
ICT Auditing	Chief Executives	ICT - Internet and e-mail Controls	Medium	2016-17	Every 3-4 years	20	20	-	-	20	-
ICT Auditing	Chief Executives	ICT - Cyber resilience	High	2018-19	Every 1-2 years	20	20	-	20	-	20
ICT Auditing	Chief Executives	ICT - procurement and desktop support	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
ICT Auditing	Chief Executives	ICT - assets	Medium	2019-20	Every 3-4 years	20	-	-	-	20	-
ICT Auditing	Chief Executives	ICT - Telecommunications	Medium	2019-20	Every 3-4 years	20	-	-	20	-	-
Governance	Chief Executives	Information Governance and Data Protection	Medium	2016-17	Every 3-4 years	20	20	-	-	20	-
Governance	Chief Executives	Risk Management	Medium	-	Every 3-4 years	15	-	-	15	-	-
Governance	Chief Executives	Health and Safety	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-
Governance	Chief Executives	HR - Maximising Attendance	Low	-	Reserve list	10	-	-	-	-	-
Governance	Chief Executives	Employee Services - Payment of Allowances	Medium	-	Reserve list	15	15	-	-	15	-
Governance	Chief Executives	Leavers and Movers processes	Medium	2018-19	Every 3-4 years	20	-	20	-	-	20
Governance	Chief Executives	Employee Services - Recruitment (inc. Talentlink)	Low	2017-18	Every 3-4 years	15	-	-	15	-	-
Governance	Chief Executives	HR - Workforce Planning (inc. VER/VR schemes)	Medium	2015-16	Every 3-4 years	15	-	15	-	-	-
Governance	Chief Executives	Gifts and Hospitality	Medium	2017-18	Every 3-4 years	10	-	10	-	-	10
Governance	Communities	Locality Planning / CPP	Medium	-	Every 3-4 years	15	-	-	15	-	15
Governance	Council Wide	Employee Services - PVG and Disclosure checking	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-

AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2014-15)	Audit Frequency	Days per Audit	2020-21	2021-22	2022-23	2023-24	2024-25
Governance	Council Wide	Code of Corporate Governance	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Governance	Council Wide	Serious and Organised Crime	Low	2015-16	Reserve list	15	-	-	-	-	-
Performance Monitoring	Council Wide	Performance Indicators	Medium	2018-19	Every 3-4 years	20	20	-	-	-	20
Performance Monitoring	Council Wide	Pentana system	Low	-	Reserve list	10	-	-	-	-	-
Regularity Audits	Chief Executives	CAATs testing - Accounts Payable	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Regularity Audits	Chief Executives	CAATs testing - Payroll	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Regularity Audits	Communities	Outdoor Education	Low	2017-18	Reserve list	20	-	-	-	-	-
Regularity Audits	Communities	Eglinton Country Park	Low	2017-18	Reserve list	15	-	-	-	-	-
Regularity Audits	Communities	ASN Schools	Low	2019-20	Reserve list	15	-	-	-	-	-
Regularity Audits	Communities	Nursery establishments	Low	-	Reserve list	15	-	-	-	-	-
Regularity Audits	Communities	Primary Schools	Medium	2018-19	Every 3-4 years	30	-	-	30	-	-
Regularity Audits	Communities	Secondary Schools	Medium	2017-18	Every 3-4 years	30	-	30	-	-	-
Regularity Audits	Health and Social Care Partnership	Social Care Establishments	Medium	2017-18	Every 3-4 years	20	20	-	-	-	20
Following the Public Pound	Chief Executives	Community Councils	Low	2019-20	Every 1-2 years	10	10	10	10	10	10
Following the Public Pound	Chief Executives	Footwear and Clothing Grants	Medium	2018-19	Every 3-4 years	10	-	-	-	10	-
Following the Public Pound	Chief Executives	Education Maintenance Allowances (EMAs)	Low	-	Reserve list	10	-	-	-	-	-
Following the Public Pound	Communities	Community Funding	Medium	-	Every 3-4 years	15	15	-	-	-	15
Following the Public Pound	Communities	Parent Council funding	Low	-	Reserve list	5	-	-	-	-	-
Following the Public Pound	Place	Housing - Tenants and Residents Associations	Low	2019-20	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	2019-20	Every 1-2 years	20	20	20	20	20	20
Audit Consultancy	Council Wide	Ad-hoc advice	High	2019-20	Every 1-2 years	10	10	10	10	10	10
Audit Consultancy	Council Wide	Project work	High	2019-20	Every 1-2 years	25	25	25	25	25	25
Other Planned Audit Work	Council Wide	Follow up of prior audit work	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Other Planned Audit Work	Council Wide	Audit planning and monitoring	High	2019-20	Every 1-2 years	20	20	20	20	20	20
Other Planned Audit Work	Council Wide	Audit and Scrutiny Committee	High	2019-20	Every 1-2 years	25	26	25	25	25	25
Other Planned Audit Work	Council Wide	Review of Governance documents	High	2019-20	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Development of the Audit Service	High	2019-20	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	2019-20	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Year end accounts (AGS, imprests, etc)	High	2019-20	Every 1-2 years	2	2	2	2	2	2
Contingencies and Investigations	Council Wide	Non-Fraud Investigations	High	2019-20	Every 1-2 years	20	20	20	20	20	20
DAYS ALLOCATED							621	620	640	625	625
DAYS REMAINING							0	1	-19	-4	-4
TOTAL AUDIT DAYS AVAILABLE							621	621	621	621	621

Key Corporate Systems	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Accounts Receivable	Examine controls in the Accounts Receivable system	15			✔		2016-17
Procurement and Accounts Payable	Review a range of controls relating to Procurement and Accounts Payable.	20				✔	2019-20
Employee Services - HR/Payroll system and processes	Examine aspects of the control framework around the HR/Payroll system and associated processes.	15		✔			2017-18
TOTAL AUDIT DAYS		**50**					

Other Systems	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Museums and Heritage	Review the effectiveness of a range of controls within the Museums and Heritage service.	15				✔	2014-15
Supply teachers	Examine the controls around the Council's use of supply teachers.	15	✔				2016-17
State Aid	Review the Council's compliance with State Aid regulations.	15			✔		-
Transformation	Review the progress made through the Council's Transformation Programme and the outcomes from it.	20				✔	-
Foster care/adoption/kinship carers payments	Carry out a review of fostering, adoption and kinship carer payments made by the Health and Social Care Partnership.	15		✔			2017-18
Aids and Adaptations (including Improvement grants)	Review controls within the Health and Social Care Partnership in relation to Aids and Adaptations.	15			✔		2018-19
Community Alarms	Examine controls in relation to the Community Alarms service provided by the Health and Social Care Partnership.	15				✔	-
Integration Joint Board audit days	Carry out audit work as agreed by the Performance and Audit Committee of the Integration Joint Board.	15			✔		2019-20
Roads - procurement	Examine controls around procurement within the Roads section.	15	✔				2017-18
Transport - Fuel controls	Consider the adequacy of controls around the storage and issue of fuel.	15			✔		2017-18
Building services - Systems	Examine controls within the systems used by Building Services.	15	✔				-
Facilities Management - Parent Pay system	Review the collection of income through the Parent Pay system.	15			✔		2017-18
PMI - CCTV in Council Buildings and Vehicles	Review the controls around the use of CCTV in Council vehicles and buildings.	20	✔				-
PMI - HRA Planned maintenance and reactive repairs	Consider the controls around the programme of planned maintenance and reactive repairs in the Housing Revenue Account.	15			✔		2015-16
Sustainability	Review progress made through the Sustainability agenda in meeting Council and national outcomes.	15		✔			-
TOTAL AUDIT DAYS		**235**					

ICT Auditing	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
ICT - Internet and e-mail Controls	Examine controls in relation to the new Microsoft Outlook e-mail system.	20		✔			2016-17
ICT - Cyber resilience	Review the Council's response to the threat of cyber attack, which has been identified as a key strategic risk to the organisation.	20				✔	2018-19
TOTAL AUDIT DAYS		**40**					

Governance	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Information Governance and Data Protection	Review aspects of the Council's information governance and data protection arrangements.	20		✔			2016-17
Health and Safety	Review compliance with the Council's health and safety policies.	15				✔	2015-16
Employee Services - Payment of Allowances	Examine controls around the payment of allowances.	15			✔		-
TOTAL AUDIT DAYS		**50**					

Performance Monitoring	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Performance Indicators	Provide assurance on the robustness and accuracy of a sample of performance information.	20		✔			2018-19
TOTAL AUDIT DAYS		**20**					

Regularity Audits	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Accounts Payable transaction testing	Use data analysis software to interrogate the HR/Payroll system and examine any anomolies which arise.	15		✔		✔	2019-20
Payroll transaction testing	Use data analysis software to interrogate the Accounts Payable system and examine any anomolies which arise.	15	✔		✔		2019-20
Social Care establishments	Review financial and other controls within a range of operational establishments managed by the Health and Social Care Partnership.	20	✔				2017-18
TOTAL AUDIT DAYS		**50**					

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			2019-20
Community Funding	Examine the controls around funding support provided by the Council to a range of community groups.	15	✔				-
Tenants and Residents Associations	Annual audit of the accounts of various Tenants and Residents Associations.	2		as required			2019-20
TOTAL AUDIT DAYS		**27**					

Other Work	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Other year audit work	Finalising audits from the 2019-20 audit plan that were not fully complete by the end of March 2020 or starting audits early from the 2021-22 audit plan.	20	✔			✔	2019-20
Audit consultancy: ad-hoc advice	Providing advice to council services in response to ad-hoc queries	10	as required				2019-20
Audit consultancy: project work	Participating in project work to support developments in other council services.	25	as required				2019-20
Follow-up	Follow up of previous audit reports to ensure that appropriate action has been taken.	15	as required				2019-20
Audit planning and monitoring	Preparing audit plans and monitoring progress and performance against plans.	20	as required				2019-20
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.	26	as required				2019-20
Governance documents	Review of governance documents	2	as required				2019-20
Development of the Audit service	Carry out developmental work to further enhance the efficiency of the audit section.	5	as required				2019-20
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				2019-20
Annual Accounts	Work in relation to the Council's annual accounts, including stock counts, reviewing imprests and preparing the Annual Governance Statement.	2	✔				2019-20
TOTAL AUDIT DAYS		**129**					

TOTAL PLANNED WORK   **601**

INTERNAL AUDIT RESERVE LIST

	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
School Funds	Review the management of school funds.	10					2015-16
Criminal Justice	Examine a range of controls within the Criminal Justice service.	15					2014-15
Planning and Building Control income	Carry out a review of planning and building control income.	10					-
HR - Maximising Attendance	Review compliance with maximising attendance policies.	10					-
Eglinton Country Park	Carry out a review of controls at Eglinton Country Park.	15					2017-18
Education Maintenance Allowances (EMAs)	Review the administration of Education Maintenance Allowances.	10					-