

AUDIT	DAYS	COMMENTARY	STATUS
-------	------	------------	--------

Assurance - Cyclical

MLC Annual Assessment of Internal Control and Governance	20	Prepare an annual assurance report for Management and the Audit Committee summarising the work undertaken by Internal Audit during the year and forming an opinion on adequacy of the Council's arrangements for risk management, governance and internal control. Continuous audit approach on progress with areas of improvement. Annual evaluation of compliance with the Local Code of Corporate Governance covering the corporate whole and individual Directorates / Services.	Continuous audit approach to follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2021/22. Annual evaluation of compliance with the Local Code of Corporate Governance scheduled 4th Qtr. Internal Audit opinion, work undertaken and compliance with PSIAS will be outlined in Internal Audit Annual Assurance Report 2022/23.
PPP Schools Contract Management and payment mechanism	30	Review of the contract management arrangements over the PPP1&2 school contracts including review of the monthly payment mechanism.	Complete: Final Report issued 27 September 2022. Executive Summary to Audit Committee 06 December 2022.
Accounts Receivable - Sundry Debt	20	Review of controls in place to set fees and charges for services, raise invoices promptly and collect debts efficiently resulting in debtors' balances that are complete, accurate and recoverable including review of VAT treatment.	Complete: Final Report issued 07 December 2022. Executive Summary to Audit Committee 07 February 2023.
Complaints	20	Review of the controls in place to ensure complaints are dealt with adequately and in a timely manner.	Resource is being assessed to complete in Qtr 4
Construction projects / social housing programme	30	Review of the adequacy of the control framework established by management to allow successful delivery of construction projects including the Social Housing Programme.	Brought forward from 2020/21. Defer to 2022/23 - Low risk due to Covid-19 pandemic restrictions in 2020/21 and 2021/22. Scheduled for 4 th Qtr with planning underway.
Children's Residential and Day Services	20	Review of the controls in place to ensure sound budgetary control and the demand on service delivery for children's residential and day services.	Due to Resource Constraints in 2022/23 this audit is not scheduled for completion. Consideration will be given to inclusion in the 2023/24 Internal Audit work plan.
Schools	20	Review of internal financial controls and business administrative procedures in place and data analytics of expenditure (DSM, PEF	Due to Resource Constraints in 2022/23 this audit is not scheduled for

		and other Funds including Schools Funds) to ensure the efficient and effective use of resources in the school establishments.	completion. Consideration will be given to inclusion in the 2023/24 Internal Audit work plan.
Counter Fraud and Whistleblowing arrangements	20	Review of the Council's Counter Fraud controls including policies and whistleblowing arrangements.	This review has been completed and will be reported as part of the Annual Assurance Reporting in June 2023.
Freedom of Information	20	Review of the controls in place to ensure Freedom of Information enquiries and dealt with adequately and in a timely manner. This will include a review of the implementation of the new system.	Complete: Final Report issued 27 September 2022. Executive Summary to Audit Committee 06 December 2022.
Purchasing Cards	20	Review of the controls over the use of purchasing cards ensuring expenditure incurred is valid, appropriate and represents value for money.	Resource is being assessed to complete in Qtr 4
Lighting	30	Review of the controls over the installation of new lighting and the maintenance of existing lighting.	Complete: Final Report issued 29 September 2022. Executive Summary to Audit Committee 06 December 2022.
Utilities, Energy and Water Consumption	30	Review of the controls over the consumption of utilities ensuring utilisation is adequately controlled and represents value for money	Complete: Final Report to be issued 20 January 2022. Executive Summary to Audit Committee 07 February 2023.

AUDIT	DAYS	COMMENTARY	STATUS
-------	------	------------	--------

Assurance – Risk Based

External funded programmes - CLL	30	Review external funded programmes under the terms of the associated agreements to assess compliance with the requirements and delivery of outcomes.	Audit testing is now complete and final report is due in February 2023 with the Executive Summary being submitted to the March Audit Committee.
Criminal Justice	20	Review of the controls in place to ensure professionals work jointly and effectively and provide support in a timely manner to ensure the protection and welfare of children and young people.	Due to Resource Constraints in 2022/23 this audit is not scheduled for completion. Consideration will be given to inclusion in the 2023/24 Internal Audit work plan.
Mental Health Services	30	Assess the governance arrangements in place to commission specialist mental health services to promote closer integration and partnership working to meet the needs of people with	This audit is scheduled for completion in Qtr4 Initial Planning is underway.

		mental health needs. Ensure there is sound budgetary control in place.	
Schools Budgets (DSM)	30	Review the Council's implementation of the new DSM scheme.	Due to Resource Constraints in 2022/23 this audit is not scheduled for completion. Consideration will be given to inclusion in the 2023/24 Internal Audit work plan.
Systems Development, maintenance and support	30	Review of the controls in place to ensure new systems are adequately installed, tested and implemented in a timely manner.	This audit is scheduled to commence in Qtr4
Information Governance	20	Continual audit approach to review the information governance framework including roles and responsibilities, policy development and implementation.	Resource is being assessed to commence in Qtr 4
Financial Sustainability in Future Years	20	Continual audit approach to review the medium term financial strategy and plans to ensure they are based on realistic assumptions. Ensure that appropriate scrutiny and challenge is undertaken to deliver the plans.	This audit is scheduled to commence in Qtr4.
Workforce Planning	30	Review of the recruitment, training and performance management of employees.	Delayed awaiting service staff appointments. Consideration will be given to inclusion in the 2023/24 Internal Audit work plan.
Care at Home	30	Review of the contract management arrangements over the care at home contract to ensure that the Council is receiving value for money.	Audit testing is now underway and final report is due in February 2023 with the Executive Summary being submitted to the March Audit Committee.
Performance Management & Performance Indicators	20	Testing of a sample of performance indicators to ensure that they are complete, accurate, based on current data and conform to the stipulated criteria.	Audit testing is now underway and final report is due in February 2023 with the Executive Summary being submitted to the March Audit Committee.
Health & Safety	20	The Council is complying with relevant Health and Safety legislation, has a structured approach to Health and Safety awareness, including review of the Health and Safety Management system to ensure there are adequate and effective controls in place for health and safety.	Delayed as it is understood that external assessment of Health and Safety is being completed shortly. Consideration will be given to inclusion in future Internal Audit work plans.

AUDIT	DAYS	COMMENTARY	STATUS
-------	------	------------	--------

Consultancy

Consultancy	30	In its 'critical friend' role provide: an independent view and challenge of a sample of programmes and projects (including Learning Estate Strategy, Business Transformation Board, Information Management Group); and an objective assessment of self-evaluation arrangements.	In its critical friend role provided an independent view and challenge at various forums including Business Transformation Board, Capital Plan and Asset Management Board, and Information Management Group.
-------------	----	---	--

AUDIT	DAYS	COMMENTARY	STATUS
-------	------	------------	--------

Other

PSIAS Self-Assessment	10	Undertake annual self-assessment of the Internal Audit function against the Public Sector Internal Audit Standards (PSIAS) and report findings to the Audit Committee.	Scheduled 4th Qtr. Findings will be outlined in Internal Audit Annual Assurance Report 2022/23.
MLC Audit Committee Self-Assessment	5	Provide assistance to Chair in undertaking a self-assessment of the Audit Committee against the CIPFA best practice guidance.	The Chair presented the Audit Committee Annual Report 2021/22 to Council on 4 October 2022. 2022/23 self-assessment scheduled 4th Qtr.
MLC Recommendation Follow Up Reviews	30	Undertake 2 reviews: the first includes a sample check on the adequacy of new internal controls for Audit Actions flagged as closed, and the second assesses performance against closing Audit Actions by the agreed due date.	Follow-Up Review of Completed Internal Audit Recommendations to Audit Committee 6 December 2022. Follow-Up Review of In Progress Internal Audit Recommendations scheduled 4th Qtr.
Contingency	30	Support / undertake any investigations and other reactive work to ensure high risk issues and concerns identified by Management or Audit Committee during the year are appropriately addressed.	Contingency days are being used to support completion of Internal Audit plan due to resource constraints and investigation/reactive work.
Help Desk Enquiry system	20	Provide guidance and advice to Management on internal controls.	Ongoing
MLC Administration of Audit Scotland Reports	2	Monitor publication of Audit Scotland reports and co-ordinate submission by Management of Audit Scotland Reports to the relevant Committee.	Ongoing
Management Groups	4	Attend and provide support to Risk Management and Integrity Groups.	Ongoing
MLC Attendance at Boards / Committees	10	Prepare for and attend Audit Committee meetings and other Boards/Committees.	Ongoing

MLC Audit Planning for 2023/24	10	Update the Audit Universe, check risk registers and other sources of assurance, and develop and consult on proposed coverage within the Internal Audit Annual Plan 2023/24	Scheduled 4 Qtr. Internal Audit Annual Plan 2023/24 will be presented to Audit Committee for approval in March 2023.
--------------------------------	----	--	--

AUDIT	DAYS	COMMENTARY	STATUS
-------	------	------------	--------

Non MLC			
---------	--	--	--

Midlothian Health and Social Care Integration Joint Board	40	Audit reviews and support to be determined and agreed by the MIJB Audit and Risk Committee for review of the adequacy of the MIJB's arrangements for risk management, governance and internal control for delegated resources.	MIJB Internal Audit Annual Plan 2022/23 approved by MIJB Audit and Risk Committee on 3 March 2022. Audit work ongoing. Reports will be presented to MIJB Audit and Risk Committee
---	----	--	---