

AUDIT	DAYS	COMMENTARY	STATUS
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<b>Assurance - Cyclical</b>
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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 2022/23. 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 2023/24.
Care Homes, Council and Private	20	Review of the arrangements in place to manage the process of utilising appropriate bed spaces within care homes and the monitoring and control mechanisms in place to ensure quality care and best value.	Complete: Final Report issued January 2024. Executive Summary to Audit Committee 29 January 2024.
Council Tax Discounts and Exemptions	20	Review the processes in place to ensure that the Council is providing the appropriate Council Tax discounts and exemptions to those households with an entitlement to these discounts and exemptions whilst preventing any error or fraud.	Complete: Final Report issued 21 September 2023. Executive Summary to Audit Committee 26 October 2023.
Licensing	20	Review the policies, processes and procedures in place to ensure the effective licensing services are in place and subject to effective governance.	Complete: Final Report issued 6 September 2023. Executive Summary to Audit Committee 26 October 2023.
Payroll	20	Review the processes in place to ensure complete, accurate and timely payment of Council staff (including Teachers payroll) in accordance with the Contractual terms and Conditions of the employees.	Audit Testing currently underway with the Executive Summary of the report due to be submitted to the 18 March 2024 Audit Committee.

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**Assurance – Risk Based**

Absence & Performance Management	30	Review the operation of the systems in place for monitoring of absence to ensure maintenance of staff wellbeing in new working environments and capacity for service delivery. Review the operation of performance management processes across the Council following COVID recovery.	This audit is scheduled to commence in the 4th quarter of the financial year with reporting of the Executive Summary to the Audit Committee on 14 May 2024.
Children's Services Continued Care	30	Review the processes around continuation of care for looked after children.	This audit is scheduled to commence in the 4th quarter of the financial year with reporting of the Executive Summary to the Audit Committee on 24 June 2024.
IT Audit	30	Review Core IT controls following a more detailed review of the current control environment with the IT teams to establish best use assurance resources between Internal and External Audit.	This audit is scheduled to commence in the 4th quarter of the financial year with reporting of the Executive Summary to the Audit Committee on 24 June 2024.
Property Assets and Property Strategy	20	Review the processes of developing a property asset management strategy and the governance of the implementation.	This audit has been delayed until 2024/25 as a result of additional work being completed on the review of Hillend project post delays.
Risk Management	20	Review the Risk Management governance and control arrangements across the Council to ensure that they are providing good quality, timely, complete and accurate reporting to all senior management, council members and other stakeholders.	The draft report has been issued to management on 18 December 2023. The Executive Summary will be reported to the Audit Committee on 18 March 2024.
Attainment Scotland Funding	30	Review the governance and internal control arrangements in place to support the effective utilisation of Attainment Scotland Funding (Pupil Equity, Strategic Equity and Care Experienced Children and Young People Funding).	Planning has commenced on this audit with reporting of the Executive Summary to the Audit Committee on 24 June 2024.
Growing Council, Budgeting for Growth	30	Review the approach to including population and infrastructure growth into future budget requirements across Council services.	This audit is scheduled to commence in the 4th quarter of the financial year with reporting of the Executive Summary to the Audit Committee on 24 June 2024.

Workforce Planning	30	Review of the strategy for recruitment, retention and training of employees across the Council, including a review of changes made in relation to new ways of working.	This audit has been delayed until 2024/25 as a result of additional work being completed on the review of leases reported to the 29 January 2023 Audit Committee.
Developer Contributions	30	Review the processes in place to ensure that appropriate contributions are received for infrastructure as a result of housing development and the governance, control and risk management processes in place to ensure that the calculations for the value of contributions to be received are based on accurate and complete information.	Complete: Final Report issued December 2023. Executive Summary to Audit Committee 29 January 2024.

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### 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.
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### 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 2023/24.
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 2022/23 to Council in October 2023. 2023/24 self-assessment is 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 and In Progress Internal Audit Recommendations reported to Audit

			Committee 29 January 2024.
Contingency	20	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 2024/25	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 2024/25.	Scheduled 4 Qtr. Internal Audit Annual Plan 2024/25 will be presented to Audit Committee for approval in March 2024.

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Non MLC
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Midlothian Health and Social Care Integration Joint Board	30	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 2023/24 approved by MIJB Audit and Risk Committee in March 2023. Audit work ongoing. Reports will be presented to MIJB Audit and Risk Committee.
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