

APPENDIX 1

AUDIT	DAYS	COMMENTARY	STATUS
Assurance - Risk-Based			
Change and Transformation Programme	30	Continual audit approach to monitor implementation of improvements to the governance and accountability arrangements for the change and transformation programme including processes for benefit (financial and other) identification, tracking and realisation.	Continuous audit approach. Assurance Report scheduled 3rd Qtr.
Business Planning, Budget Setting and Monitoring	25	Evaluate the implementation of improvements to ensure that budgets set for 2019/20 are sustainable and based on realistic plans, and that appropriate scrutiny and challenge is undertaken on revenue budget monitoring reports to enable service delivery within approved budget.	* Slight delay compared to 2nd Qtr schedule in programme of work - Report 3rd Qtr.
Workforce Planning	30	Review the Service workforce planning processes to provide skills, knowledge and competency requirements for service delivery to meet the Council's objectives, and to address issues such as recruitment and retention.	Follow-Up 3rd Qtr; other elements rescheduled to 4th Qtr to reflect new Senior Leadership structure.
Procurement and Management of Contracts	35	Review the processes and internal controls relating to the procurement journey to ensure these adequately address the key risks, and assess compliance with the procurement framework and adequacy of contract monitoring arrangements.	* Slight delay compared to 2nd Qtr schedule in programme of work - Report 3rd Qtr.
Automated Invoice Payments	20	Assess the authorisation controls, including segregation of duties, and security controls over payments.	Scheduled 4th Qtr
Leisure Management Booking System	10	Evaluate the income management controls on Leisure Management online booking systems to ensure income is accurately collected.	Scheduled 4th Qtr
Information Governance (Records Management)	30	Continual audit approach to review the Information Governance framework, specifically on the theme of Records Management i.e. Plan and actions to comply with good practice.	Continuous audit approach to engage as 'critical friend' on IMG. Assurance Report scheduled 4th Quarter.
Capital Investment	30	Assess compliance with Accounts Commission good practice - strategic asset management plans; governance of capital investment; capital planning; review, scrutiny and challenge; capital financial budget monitoring; delivery of capital programme/projects.	Scheduled 3rd Qtr
	210		

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 the statutory opinion on adequacy of the Council's arrangements for risk management, governance and internal control based on key elements in the Local Code of Corporate Governance.	Ongoing follow-up of improvement actions set out in Annual Governance Statement 2018/19. Annual evaluation of internal controls and governance arrangements scheduled 4th Qtr.
Attendance Management	20	Assess the controls in place to manage sickness absence across the Council, including compliance with policy and procedures, which underpin the effective use of resources.	Final Report issued 5 September 2019, and Executive Summary to Audit Committee 24 September 2019.
Social Care Income Charging, Billing and Collection	25	Review the mechanisms in place to raise charges for Social Care clients in a timely manner and the process of collection and recovery of those charges, including the reliance upon various elements, namely: Care Plan, Funding, Contract, and Financial Assessment.	* Slight delay compared to 2nd Qtr schedule in programme of work - Report 3rd Qtr.
Asset Registers	20	Review of systems, processes and controls that are in place to ensure complete and accurate records of all Property, Fleet, and IT assets that underpin Asset Management Plans to deliver Council's strategies, plans and priorities.	Final Report issued 12 September 2019, and Executive Summary to Audit Committee 24 September 2019.
Environmental Health	20	Review the business practices and ways of working within Environmental Health to ensure that regulatory obligations are met and risks are appropriately managed.	Scheduled 3rd Qtr
	105		

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Assurance - Carried Forward from 2018/19

Community Engagement	30	Monitor implementation of any improvement actions arising from the Best Value Assurance Review 2019 on systems and procedures in place to assist the Council to engage with and communicate to the community in setting, delivering and reporting on its vision, priorities and plans.	Scheduled 4th Qtr
ICT Operational Processes	30	Evaluate the change / incident / problem management operational controls to ensure they are designed appropriately and that all parties are adhering to them. Assess response to Audit Scotland report May 2017 "Principles for a digital future: Lessons learned from public sector ICT projects"	Scheduled 3rd Qtr.
Commercial Rents	25	Assess internal financial controls and governance arrangements linked to Corporate priorities, including estate management.	* Slight delay compared to 2nd Qtr schedule - Report 3rd Qtr.
Electronic Payments	15	Review of security and authorisation controls, including segregation of duties.	* Slight delay compared to 2nd Qtr schedule; rescheduled 3rd Qtr to reflect planned development.
	100		

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Legislative & Other Compliance

EU Funded Programme Tyne Esk LEADER	10	Annual requirement to review the controls in place to deliver the EU Funded Programme Tyne Esk LEADER and to undertake compliance related work as defined by the Service Level Agreement.	* Slight delay compared to 2nd Qtr schedule - Report 3rd Qtr.
	10		

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Consultancy

Consultancy	60	Add value by influencing and offering ways to ensure adequate governance, risk management and internal controls in change and transformation. In its 'critical friend' role provide: an independent view and challenge of a sample of programmes and projects; and an objective assessment of self-evaluation arrangements that underpin the provision of Best Value.	Ongoing
	60		

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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
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.	Self-Assessment 28 May 2019; Chair's Report to Audit Committee 24 June 2019 and to Council 20 August 2019. Improvement actions in progress.
MLC Recommendation Follow Up Reviews	30	Undertake 2 reviews: the first assesses performance against closing Audit Actions by the agreed due date; and the second includes a sample check on the adequacy of new internal controls for Audit Actions flagged as closed.	Completed Recs Report to Audit Committee 24 September 2019. Second review scheduled 3rd Quarter.
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.	On request and in agreement by Chief Internal Auditor.
Help Desk Enquiry system	31	Provide guidance and advice to Management and Staff on internal controls. Manage any enquiries received through the whistle-blowing facilities offered by the Council.	Ongoing. Tracker in place to record enquiries and monitor response timelines and content.

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Other (Cont'd)

MLC Administration of Audit Scotland Reports	4	Monitor publication of Audit Scotland reports and co-ordinate submission by Management of Audit Scotland Reports to the Audit Committee or other Committee as relevant.	Ongoing. Tracker in place to coordinate relevant Management presenting reports to relevant Committee.
Support for Risk Management, SOC and Integrity Groups	15	Attend and provide support to the Risk Management Group, Serious and Organised Crime Group and the Integrity Group.	Ongoing.
MLC Attendance at Boards / Committees	10	Prepare for and attend Audit Committee meetings and other Boards/Committees as relevant.	Ongoing
MLC Audit Planning for 2020/21	10	Renew risk assessment, develop and consult on proposed coverage within the Internal Audit Annual Plan 2020/21.	Scheduled 4th Qtr
	145		

MLC Total	630
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Non MLC

Midlothian Health and Social Care Integration Joint Board	70	Audit reviews and support to be determined and agreed by the Midlothian Health and Social Care Integration Joint Board Audit and Risk Committee for review of the adequacy of the IJB's arrangements for risk management, governance and internal control for delegated resources.	MIJB Internal Audit Annual Plan 2019/20 approved by MIJB Audit and Risk Committee on 7 March 2019. Audit work ongoing. MIJB Internal Audit Annual Assurance Report will be presented to IJB Audit and Risk Committee in June 2020.
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Overall Total	700
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