

Ref	Category	Audit	Number of Days	Commentary
1.	Assurance Cyclical	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 based on key elements in the Local Code of Corporate Governance.
2.	Assurance Cyclical	Income Collection	30	Review the collection of income and the Council's compliance with the Payments Card Industry Standards. The audit will include a review of the Parent-pay system, rechargeable repairs, car parking and licensing.
3.	Assurance Cyclical	Fleet Management	30	Review the asset management planning and maintenance of the Council's fleet ensuring that fleet repairs and replacement decisions represent value for money. Include a review of the controls over fuel management.
4.	Assurance Cyclical	Property Maintenance	30	Review of the in-house building maintenance team undertaking repairs to the Council's housing and non-housing buildings. This will include a review of jobs from creation through to billing.
5.	Assurance Cyclical	Roads Maintenance Service	30	Review of the Roads Maintenance service including both capital and revenue jobs ensuring that the service is complying with the relevant code of practice / risk based inspection regime.
6.	Assurance Cyclical	Council Tax	30	Review the adequacy of controls over the Council Tax System with coverage limited to liability, billing and collection.

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7.	Assurance Cyclical	Information Governance	20	Continual audit approach to review the information governance framework including roles and responsibilities, policy development and implementation, specifically on information security.
8.	Assurance Cyclical	Schools	30	Review of internal financial controls and business administrative procedures in place to ensure the efficient and effective use of resources in the school establishments (sample of 2 High Schools and 2 Primary Schools), to complement the assurance received from Education Scotland arising from their inspection programme of schools.
9.	Assurance Cyclical	Homelessness	30	Review of controls in place to ensure the achievement of statutory obligations for the Homelessness service, including a focus on prevention and support.
10.	Assurance Cyclical	Social Housing Rents	30	Review the management arrangements and the adequacy of controls over the collection of Council house and garage rents, as part of the housing revenue account.
11.	Assurance Cyclical	Trading Standards	30	Review the business practices and ways of working within Trading Standards to ensure that regulatory obligations are met and risks are appropriately managed.
12.	Assurance Cyclical	DSM Budgets	30	Review the processes in place to assess whether the DSM budgets set for 2020/21 are sustainable and based on realistic plans for schools and that appropriate scrutiny is undertaken to enable service delivery within approved budget.

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13.	Assurance Risk Based	Change and Transformation Programme	20	Continual audit approach to monitor implementation of improvements to the governance and accountability arrangements for the change and transformation programme.
14.	Assurance Risk Based	Business Planning, Budget Setting and Monitoring	20	Continual audit approach to monitor implementation of improvements to ensure that 2020/21 budgets are based on realistic plans and monitoring reports enable service delivery within approved budget.
15.	Assurance Risk Based	Procurement and Management of Contracts	20	Continual audit approach to monitor the implementation of improvements recommended and quality assurance arrangements.
16.	Assurance Risk Based	Workforce Planning	20	Review the Service workforce planning processes to provide skills, knowledge and competency requirements for service delivery.
17.	Assurance Risk Based	Passenger Transport	30	Review over the governance, controls, costs and management of passenger transport services across the Council including end to end processes for client and provider.
18.	Assurance Risk Based	Learning and Physical Disabilities Services	30	Review governance and accountability arrangements in place and partnership working to ensure obligations are met to deliver services.
19.	Assurance Risk Based	Capital Investment	20	Continual audit approach to assess compliance with established good practice by Accounts Commission with a specific focus on monitoring and scrutiny of delivery of capital programme/projects.
20.	Assurance Risk Based	School Excursions	30	Assess what policies and procedures are in place to ensure the inclusion and safety of children on excursions.
21.	Assurance Risk Based	Early Years	30	Review of the Council's progress with delivering the expansion in early learning and childcare to 1140 hours and the allocation of the capital funding received to deliver the additional capacity required.

Ref	Category	Activity	Number of Days	Commentary
22.	Legislative and 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.
23.	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.
24.	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.
25.	Other	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.
26.	Other	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.
27.	Other	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.
28.	Other	Help Desk Enquiry system	22	Provide guidance and advice to Management and Staff on internal controls. Manage any enquiries received through the whistle-blowing facilities offered by the Council.
29.	Other	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 Audit Committee or other Committee as relevant.

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30.	Other	Risk Management and SOC Groups	5	Attend and provide support to the Risk Management Group and the Serious and Organised Crime Group.
31.	Other	MLC Attendance at Boards / Committees	10	Prepare for and attend Audit Committee meetings and other Boards/Committees as relevant.
32.	Other	MLC Audit Planning for 2021/22	10	Renew risk assessment, develop and consult on proposed coverage within the Internal Audit Annual Plan 2021/22.
33.	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.
Total			794	