Audit Plan: 2014/15

Ref	Risk Based / Core System (R / C)	Auditable Unit	Indicative Number of Audit Days	Q1	Q2	Q3	Q4	Comments
1	R	Developer Contributions	40			✓		Scope to include community funds and the receipt and utilisation of developer contributions.
2	R / C	Business Transformation	40				✓	Rated as a high risk in the register due to concerns over ability to deliver benefits / savings. Scope will review current progress with the programme, balancing budgets and will include a follow up of any issues raised in 2013/14 audit.
3	R / C	Housing Benefit	40		✓			Rated as a high risk in the register due to the potential loss of subsidy for 2013/14 (lack of resource and high error rate)
4	R	Cashless Catering	40	✓				Scope to cover the adequacy of controls, consistency of application of controls across schools and the administration of free school meals
5	R	Positive Destinations	40	✓				Council priority. Initiatives are in place to improve Midlothian's performance.
6	R	Early Years	40				✓	Council priority. New legislation is coming into force in 2014/15 (for example pre-school education is increasing to 600 hours pa)
7	R	Payment Card Industry Data Security Standard (PCI DSS) Compliance	40			✓		Ensure compliance with the technical and operational requirements set by the PCI Security Standards Council (PCI SSC) to protect cardholder data.
8	R	Commercial Rents	40		✓			Scope to include commercial rental arrangements, interpretation of contracts and ensuring value for money in the market place
9	R	Sickness Absence	40			✓		New trigger levels for absence implemented in 2013/14. Some services have raised concerns over absence levels in the quarterly performance reports.
10	C / R	Statutory / Performance	20		✓			Recent internal audits have identified some errors. Scope to

No	Type	Audit Area	Days	Q1	Q2	Q3	Q4	Notes
		Indicators (SPIs / LPIs)						include an audit of unusual / poor results
11	C	Accounts Receivable	20				✓	Follow up audit in 2013/14 raised concerns. Scope will include a full audit of this system including a follow up of the progress with the management action plan from the 2013/14 audit
12	C / R	IT Environment	20		✓			Rated as a high risk in the register due to workloads and a lack of resource for projects and day to day operational management activities.
13	C	Contract Management	20	✓				Scope to include a review of the contracts with Care Homes and Care at Home and the quality assurance process associated with these
14	C	Property Maintenance	20			✓		An audit of Mobile Working was postponed in 2013/14 at the request of management.
15	C	House Rents	20	✓				This is one of the Council's core systems. Circa £22 million is raised for House / Garage rents per annum.
16	C / R	Arrears	20			✓		Rated as a high risk in the register due to rising levels of arrears. This may be mitigated by Scottish Government Grant
17	C	Code of Corporate Governance / Annual Governance Statement (AGS) / Annual Internal Audit Opinion.	20				✓	AGS is audited every year by Internal Audit to give assurance over the accuracy and completeness of the governance statement. The Audit Manager will also provide an annual Internal Audit opinion.
18		Consultancy and Help-Desk Activities	30					Budgeted for 3 areas of work plus 30 days allowance for dealing with day to day helpdesk activities (approximately 50 requests received per annum)
19		Investigations	40					Budgeted for 4 investigations. Any requests will be assessed against the Internal Audit Investigations Protocol before being undertaken

Key:

R – Risk Based Audit

C – Core Process or Systems Audit