

Internal Audit Annual Plan 2023/24

Appendix 2

Category	Activity	Days	Commentary
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.
Assurance - Risk	Growing Council, Budgeting for Growth	30	Review the approach to including Population and infrastructure growth into future budget requirements across Council Services.
Assurance - Risk	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.
Assurance - Cyclical	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.
Assurance - Cyclical	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.
Assurance - Risk	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.
Assurance - Risk	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.
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Assurance - Risk	Children's Services Continued Care	30	Review the processes around continuation of care for looked after children.
Assurance - Cyclical	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.
Assurance - Risk	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.
Assurance - Cyclical	Licensing	20	Review the policies, processes and procedures in place to ensure the effective licensing services are in place and subject to effective governance.
Assurance - Risk	School Budgets Devolved School Management (DSM)	30	Review of internal financial controls and business administrative procedures in place and data analytics of expenditure (DSM, PEF and other Funds including Schools Funds) to ensure the efficient and effective use of resources in the school establishments, to complement the assurance received from Education Scotland arising from their inspection programme of schools.
Assurance - Risk	Property assets and property strategy	20	Review the processes of developing a property asset management strategy and the governance of the implementation.
Assurance - Risk	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 Council risk information.
Consultancy	Consultancy	20	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.
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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.
Assurance - Cyclical	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.
Other	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.
Other	Help Desk Enquiry system	20	Provide guidance and advice to Management and Staff on internal controls. Manage any enquiries received through the whistle-blowing facilities offered by the Council.
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 relevant Committee.
Other	Risk Management Group	5	Attend and provide support to the Risk Management Group, the Serious and Organised Crime Group, and the Integrity Group.
Other	MLC Attendance at Boards / Committees	10	Prepare for and attend Audit Committee meetings and other Boards/Committees as relevant.
Other	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.
MIJB Assurance	Midlothian Health and Social Care Integration Joint Board	40	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 MIJB's arrangements for risk management, governance and internal control for delegated resources.

Total Days 2023/24	522
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