

Internal Audit Annual Plan 2024/25

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	Midlothian Energy	30	Review the governance structures, ensure monitoring regimes are in place and operating to ensure long term delivery of outcomes for the Council and control over financial and operational risk.
Assurance - Risk	Fostering, Kinship Care and Adoption	30	Review the processes in place to operate the Fostering, Kinship Care and Adoption processes and ensure that the correct funding is being allocated appropriately for each young person.
Assurance - Risk	Education Additional Support Needs	30	Review of the processes in place to plan for and provide services for pupils with additional support needs across Education services, meeting the needs of young people in accordance with regulatory requirements.
Assurance - Risk	Purchase to Pay	30	Review the control process in place around the Council's Purchase to Pay system to ensure that they are operating effectively and providing assurance that all expenditure is appropriately processed through systems and is being correctly authorised in accordance with the financial control processes of the Council.
Assurance - Risk	Social Work Children Services to Adult Services Transition	25	Review the processes in place for transitions from Childrens Social Work Services to Adult Social Work Services for clients with ongoing needs, to ensure efficient and effective transitions are planned and implemented.
Assurance - Risk	Business Continuity	20	Review the Business Continuity processes in place within the Council ensuring that they cover all key risks, including

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			cybersecurity incidents, power/energy losses etc.
Assurance - Risk	Budget Monitoring	25	Review the processes in place to ensure that services and service management are effectively monitoring and managing budgets throughout the financial year and identifying and escalating significant issues through finance and governance structures on a timely basis.
Assurance - Cyclical	School Funds	25	Review the processes in place to ensure appropriate management and controls processes are in place for school funds.
Assurance - Cyclical	SEEMIS (School Information Management System).	20	Review the control process in place to ensure accurate recording and use of management information within the SEEMIS System.
Assurance - Cyclical	IT Asset Management	20	Review the processes in place to ensure that IT assets are recorded, managed and maintained in an effective and efficient manner.
Assurance - Risk	Vehicle Maintenance and Fleet Management	30	Review of the controls, governance and compliance processes in place to ensure that Council vehicles are being adequately maintained in line with regulatory requirements.
Assurance - Risk	Property assets and property strategy	20	Review the processes of developing a property asset management strategy and the governance of the implementation.
Consultancy	Consultancy	20	In its 'critical friend' role provide: an independent view and challenge of a sample of programmes and projects (including Capital Plan and Asset Management Board, Learning Estate Strategy, Business Transformation Board, Information Management Group); and an objective assessment of self-evaluation arrangements.
Other	MLC Audit Committee Self-Assessment	5	Provide assistance to the 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.

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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.
Other	Help Desk Enquiry system	22	Provide guidance and advice to Management and Staff on internal controls.
Other	MLC Administration of Audit Scotland Reports	5	Monitor publication of Audit Scotland reports and co-ordinate submission by Management of Audit Scotland Reports to the relevant Committee.
Other	Risk Management Group	15	Attend and provide support to the Risk Management Group, and the Integrity Group.
Other	MLC Attendance at Boards / Committees	20	Prepare for and attend Audit Committee meetings and other Boards/Committees as relevant.
Other	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.
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 2024/25	522
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