

Ref	Category	Audit	Days	Commentary
1	Assurance - Cyclical	Annual Assessment of Internal Control and Governance	35	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.
2	Assurance – Cyclical b/f 2020/21	Income Collection	30	Review of the policies and procedures in place for the collection of income and debt recovery. The income sample will include Parent-pay system, car parking and licensing.
3	Assurance – Cyclical b/f 2020/21	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.
4	Assurance – Cyclical b/f 2020/21	Homelessness	30	Review of controls in place to ensure the achievement of statutory obligations for the Homelessness service with a focus on prevention and support. Review of the provision, funding and costs associated with providing accommodation for homeless clients.
5	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. Specific review of FOI process and resources.
6	Assurance - Cyclical	Schools	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.
7	Assurance - Cyclical	Performance Management	30	Provide independent validation of performance indicators and benchmarking information to support self-assessment and continuous improvement of the Council's Services, specifically to ensure accuracy of data submitted for Local Government Benchmarking Framework (LGBF) and Corporate Priorities PIs. Assess progress of the review and refresh of the Performance Management Framework.

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8	Assurance - Cyclical	Risk Management	20	Review the process for identifying, evaluating, controlling / mitigating, recording, monitoring and reporting risks that potentially have a detrimental impact on the effective and efficient delivery of Services. Review risk management policy, strategy, training and toolkits, and assess risk registers at Strategic, Service Operational, Programme/Project, and Partnership levels.
9	Assurance - Cyclical	Financial Policy and Governance Framework	15	Assess the Financial Policy and Governance Framework, and evaluate whether there is a comprehensive programme in place to review, update and develop relevant Financial Regulations, Policies, Procedures, Guidelines and any associated Codes of Practice, including the rollout to employees.
10	Assurance - Risk b/f 2020/21	Learning and Physical Disabilities Services	30	Review of the decision-making process for packages of care, the provision and cost of the service provided, funding and transition to ensure obligations are met to deliver services.
11	Assurance - Risk b/f 2020/21	School Excursions	30	Assess the policies and procedures in place to ensure the inclusion and safety of children on excursions.
12	Assurance - Risk b/f 2020/21	Automated Invoice Payments	10	Assess the authorisation controls, including segregation of duties, and security controls over payments.
13	Assurance - Risk	ICT Security	30	Assess the adequacy of the ICT security arrangements associated with the network and business applications, including: policy and guidelines; physical and operational controls; business continuity and disaster recovery arrangements; and third party access. Review of the Public Services Network (PSN) and Cyber Essentials accreditation requirements.
14	Assurance - Risk	Waste and Recycling Services	30	Ensure there are adequate financial and operational controls in place for the effective delivery of waste collection and recycling services including plans to achieve Zero Waste targets.

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15	Assurance - Risk	Scottish Welfare Fund	20	Assess the adequacy of the operational processes in place to administer the payment of Crisis Grants and Community Care Grants for the Scottish Welfare Fund and that they are effective, appropriate and consistent. Include a specific review of Discretionary Housing Payment policy, processes and payments.
16	Assurance - Risk	Housing Allocations	30	Assess the policies, procedures and practices in place to ensure the Council allocates housing in accordance with the Housing (Scotland) Act 2001 and 2014.
17	Assurance - Risk	Sustainable Environment	20	Assess progress with the development of new governance arrangements and action plans to meet obligations regarding sustainable environmental programmes, including corporate and social responsibility such as climate change.
18	Assurance - Risk	Capital Investment	30	Continual audit approach to assess compliance with established good practice by Accounts Commission - review, scrutiny and challenge; capital financial budget monitoring; delivery of the capital programme/projects. Specific focus on monitoring and scrutiny of delivery.
19	Assurance - Risk	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.
20	Assurance - Risk	Adult Social Care Contract Monitoring	30	Review of the contract monitoring arrangements with suppliers for both care at home and care homes.
21	Assurance - Risk	Digital Learning Strategy	20	Review of the roles and responsibilities and project governance to ensure that the digital learning rollout is aligned to Council priorities and business requirements.
22	Assurance - Risk	Business Continuity	20	Review the process for setting, testing, reviewing and updating Business Continuity Plans to ensure the delivery of business critical (and other) services across the Council, that they are aligned with requirements and that they are fit for purpose (i.e. no critical single points of failure).

Ref	Category	Activity	Days	Commentary
23	Legislative and 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 (extension granted to the programme).
24	Consultancy	Consultancy - critical friend	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.
25	IA 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.
26	IA 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.
27	IA Other	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.
28	IA 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.
29	IA 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.
30	IA 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.

Ref	Category	Activity	Number of Days	Commentary
31	IA Other	Risk Management Group	5	Attend and provide support to the Risk Management Group, the Serious and Organised Crime Group, and the new Integrity Group.
32	IA Other	MLC Attendance at Boards / Committees	10	Prepare for and attend Audit Committee meetings and other Boards/Committees as relevant.
33	IA Other	MLC Audit Planning for 2022/23	11	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 2022/23.
34	MIJB IA 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			775	