

AUDIT	DAYS	COMMENTARY	STATUS
Assurance – Risk Based and 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.	Continuous audit approach to follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2023/24. Annual evaluation of compliance with the Local Code of Corporate Governance scheduled 4th Qtr. Internal Audit opinion, work undertaken and compliance with PSIAS will be outlined in Internal Audit Annual Assurance Report 2024/25.
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.	Complete: Final Report issued November 2024. Executive Summary to Audit Committee December 2024.
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.	Audit Terms of Reference Agreed with Service and initial work underway report due to be submitted to June 2025 Audit Committee.
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.	Key elements of this audit were covered in the assurance review of the Bowles report to Audit Committee in September 2024.
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.	This review has been delayed until 2025/26 plan due to systems upgrades being implemented in December 2024.

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Social Work Children's 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.	This review was dependent upon progress being made with funding provided for this area. As recruitment was not successful this has been suspended until changes are implemented to audit.
Business Continuity	20	Review the Business Continuity processes in place within the Council ensuring that they cover all key risks, including cybersecurity incidents, power/energy losses etc.	Complete: Final Report issued February 2025. Executive Summary to Audit Committee February 2025.
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.	This audit has commenced the Executive Summary is scheduled to be submitted to the Audit Committee in June 2025.
School Funds	25	Review the processes in place to ensure appropriate management and controls processes are in place for school funds.	The Attainment Scotland Funding report to Audit Committee in November 2024 highlighted issues that have resulted in a working group being implemented for School Funds a full audit will be rescheduled for 2025/26
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.	The draft report has been issued to management in January 2024. The Executive Summary will be reported to the Audit Committee in June 2025
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.	This review is underway with reporting of the Executive Summary to the Audit Committee in June 2025.
Property assets and property strategy	20	Review the processes of developing a property asset management strategy and the governance of the implementation.	This review has been superseded by a review of Education Construction Governance with the reporting of the Executive Summary to Audit Committee in June 2025.

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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.	In its critical friend role provided an independent view and challenge at various forums including Capital Plan and Asset Management Board, and Information Management Group.
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Other

PSIAS External Review	10	Time to support the East Renfrewshire External Quality Assurance review of Internal Audit through the SLACIAG framework.	East Renfrewshire review is underway, and review documentation collected and provided for review hope to report to the June Audit Committee.
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.	The Chair presented the Audit Committee Annual Report 2022/23 to Council in October 2023. 2023/24 self-assessment is scheduled 4th Qtr.
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.	Follow-up Review of Completed and In Progress Internal Audit Recommendations reported to Audit Committee November 2024.
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.	Contingency days are being used to support completion of Internal Audit plan due to resource constraints and investigation/reactive work.
Help Desk Enquiry system	22	Provide guidance and advice to management on internal controls.	Ongoing

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.	Ongoing
Management Groups	15	Attend and provide support to Risk Management and Integrity Groups.	Ongoing
MLC Attendance at Boards / Committees	20	Prepare for and attend Audit Committee meetings and other Boards/Committees.	Ongoing
MLC Audit Planning for 2025/26	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 2025/26 in accordance with GIAS.	Internal Audit Annual Plan 2025/26 is being presented to Audit Committee for approval in February 2025.

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Non MLC

Midlothian Health and Social Care Integration Joint Board	40	Audit reviews and support to be determined and agreed by the MIJB Audit and Risk Committee for review of the adequacy of the MIJB's arrangements for risk management, governance and internal control for delegated resources.	MIJB Internal Audit Annual Plan 2024/25 approved by MIJB Audit and Risk Committee in March 2024. Audit work ongoing. Reports will be presented to MIJB Audit and Risk Committee.
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