

Ref	Risk Based / Core System (R / C) or N/A	Auditable Unit	Priority (H/M)	Total Number of Days	Q1	Q2	Q3	Q4	Comments
1	R & C	Tyne Esk Leader Grant Fund	H	30	✓				To review the controls in place to deliver the Tyne Esk Leader Grant Fund and to undertake compliance related work as defined by the Service Level Agreement.
2	R & C	Bank and Cash Compliance Review	M	30	✓				To review the controls over the collection, banking and accounting for income.
3	C	Construction Industry Scheme	L	10	✓				HM Revenues and Customs has requested Internal Audit undertake a review in this area to test that the scheme rules are being complied with.
4	R	Health and Safety	M	30		✓			To review the adequacy of the control framework designed by management to allow compliance with Health & Safety legislation.
5	C	Insurance	M	25		✓			Review the Council's arrangements for managing insurable risks including the monitoring of claims against established excesses, procurement of suppliers and the level of current cover.
6	R	Financial Strategy / Delivering Excellence	H	40		✓			Review the frameworks established for delivering the financial strategy including the Delivering Excellence model and

									testing a sample of service areas that are progressing through this model.
7	C	Accounts Payable Compliance Review	M	30			✓		This is the main system used by the Council to pay suppliers for goods and services.
8	R & C	Fleet Management	M	30			✓		To review the process and controls over the management of the Council's fleet vehicles including the linkage to the Council's asset management plans and asset investment plans.
9	C	Internal quality assurance process over care home providers.	H	30			✓		To assess the adequacy of the Council's internal quality control over third party care home providers.
10	C	Arrears	H	40			✓		To review the council management over the collection of overdue debt including council tax, rental income and sundry debt.
11	R	Children and Young People's Act – Named Person	H	30				✓	The Children and Young People's Act requires all children to have a named person. The audit will review the controls in place which allow the Council to implement this legislation.
12	C	Social Housing Audit	H	40				✓	To review the adequacy of the control framework established by management to allow successful delivery of the Social Housing Programme.
13	R	Sickness absence Management	M	30				✓	To review the controls in place to manage sickness absence across the Council including policy and procedures

									and monitoring of absence.
14	R	Fraud Policy and Procedures	M	10				✓	A review is undertaken of existing fraud policies and procedures to determine whether these require amendment / update as a result of changing regulations / legislation.
15	R and C	Review of Corporate Governance	M	10				✓	Internal Audit each year tests a sample of the key elements in the Code of Corporate Governance to determine whether these are operating as described. The results from this testing are included in the Annual Governance Statement.
16	R and C	Annual Assessment of Internal Controls	M	10				✓	Internal Audit each year prepares an annual report for the Audit Committee summarising the work undertaken by the Internal Audit Section and forming an opinion on the adequacy of the control environment within the Council.
17	N/A	Assessment of Internal Audit against PSIAS and of the Audit Committee against the CIPFA code.	M	15				✓	Each year the Internal Audit Section undertakes a self assessment against the Public Sector Internal Audit Standards and reports its findings to the Audit Committee. This year there will also be an external assessment. In addition assistance is provided to the Chair of the Audit Committee in undertaking an assessment of the Audit Committee against the CIPFA guidance.

18	N/A	Planning for 2017/18	M	10				✓	Time is set aside to allow for the development of the 2017/18 internal audit plan.
19	R and C	Recommendation follow up Reviews	H	30		✓		✓	Two reviews are undertaken. The first notes performance against closing issues by the agreed due date while the second includes a sample check on the adequacy of actions taken against issues which are flagged as closed.
20	R	Fraud Training	M	10	✓			✓	A budget is set aside to allow fraud training to be provided to Council Management and staff.
21	R and C	Council Tax Investigations	M	50	✓	✓	✓	✓	Single person discounts and exemptions review to determine whether these reductions are claimed legitimately.
22	R and C	Fraud Related Reviews (3)	M	90	✓	✓	✓	✓	Three areas are selected each year where there is potential fraud exposure to the Council.
23	C	National Fraud Initiative	M	60	✓	✓	✓	✓	To co-ordinate the NFI exercise, review and investigate matches and produce reports for the Audit Committee on the results of these matches.
24	R	Consultancy (4 at 30 days each)	H	120	✓	✓	✓	✓	Time is set aside in the plan to undertake any consultancy work / emerging risks.
25	R	Investigations (4 at 30 days)	H	120	✓	✓	✓	✓	Time is set aside in the plan to undertake any investigations.
26	R	Help Desk Enquiry system	H	35	✓	✓	✓	✓	Internal Audit has a help desk facility where guidance and advice is given to

									management on internal control. The help desk is also used to manage any enquiries received through the whistle blowing facilities offered by the Council.
27	N/A	Administration of Audit Scotland Reports	M	5	✓	✓	✓	✓	Internal Audit co-ordinates submission of Audit Scotland Reports to the Audit Committee.
28	R	Support for the Risk Management Group / Integrity Group	M	10	✓	✓	✓	✓	Internal Audit provides support to the Risk Management Group and the Integrity Group.
29	R and C	Support for the Integrated Joint Board	H	100	✓	✓	✓	✓	This time relates to three scheduled audits for the Integrated Joint Board as well as all related support work.

Key:

R – Risk Based Audit

C – Core Process or Systems Audit