

Internal Audit Annual Plan 2025/26

Appendix 2

Category	Activity	Days	Commentary
Assurance - Cyclical	MLC Annual Assessment of Internal Control and Governance	30	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	School Funds / School Budgets (DSM)	30	Review the processes in place to ensure appropriate management and controls processes are in place for school budgets (DSM) and school funds.
Assurance - Risk	Recruitment & Use of Agencies	30	Review the processes in place to ensure that staff recruitment is completed effectively and protects Midlothian Council from the risk of employment of inappropriate or unqualified staff members or agency workers, whilst meeting legislative requirements.
Assurance - Risk	Property assets and property strategy - Midlothian House refurbishment	30	Review the processes of developing a property asset management strategy across the Council specifically including the refurbishment of Midlothian House.
Assurance - Risk	Purchase to Pay (Accounts Payable) & Electronic Payments	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	School Transport	30	Review the controls in place to ensure that the Council is meeting legislative requirements for School Transport whilst providing Best Value and that Governance processes ensure that this is appropriately monitored and adjusted as required.
Assurance - Risk	Fleet Management	30	Review of the controls, governance and compliance processes in place to ensure that Council vehicles are being adequately

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			and professionally managed in line with legislative and regulatory requirements.
Assurance - Risk	Mosaic	30	Review the case management, payment processes and social care systems resilience within and associated with the core social work Mosaic application.
Assurance - Risk	Council Tax Billing	30	Review the control processes in place to ensure accurate, timely, complete and appropriate Council Tax billing arrangements, in line with appropriate regulatory and legislative requirements.
Assurance - Cyclical	Direct Payments - Self Directed Support	30	Review that the controls in place for Direct Payment for Social Care self-directed support provide appropriate governance risk management and control to ensure best value and meet legislative and best practice requirements.
Assurance - Cyclical	House Rents	30	Review that controls in place for housing rents ensure that complete, accurate and timely charging and collection processes for housing rents in line with legislative and best practice requirements.
Assurance - Cyclical	Project Support	30	To review the Governance and internal controls in place to ensure best value in the use of resource to manage constant change to achieve council objectives.
Consultancy	Consultancy	10	In its 'critical friend' role provide: an independent view and challenge of a sample of programmes and projects (including Capital Plan and Asset Management Boards, 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	25	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	16	Support / undertake any investigations and other reactive work to ensure high risk issues and concerns identified by

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			Management or Audit Committee during the year are appropriately addressed.
Other	Help Desk Enquiry system	15	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 & Integrity 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 2026/27	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	30	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 2025/26	511
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