

Appendix 1. Draft 2018/19 Internal Audit Plan

DRAFT AUDIT PLAN 2018/19			Planned days	High Level Scope
Department / Service Area	Sub Service	Topic		
CROSS CUTTING				
Council	Organisational Culture (carried forward from the 2017/18 plan)		30	Assurance over organisational culture and compatibility with the delivery of council objectives
	Risk Management		20	Adequacy of risk management arrangements
	Performance Management		20	Review of business outcomes, service plans and the council's corporate plan
Continuous Monitoring Programme	Arrangements for prevention / detection of fraud		15	Participation in National Fraud Initiative
	Budgeting		20	Internal control environment
	General Ledger		20	Internal control environment
	Creditors		20	Internal control environment
	Debtors		20	Internal control environment
	Payroll		30	Internal control environment
	Treasury Management		20	Internal control environment
	Council Tax and NDR		20	Internal control environment
	Establishment Visits - School funds imprest accounts		30	Internal control environment
	Follow –up Sample testing		30	Compliance
Total Cross Cutting			295	
Chief Executives /Departmental	Strategic Finance	Financial planning	25	Review of budget setting and arrangements for medium to long term financial planning
Total Chief Executives			25	

Appendix 1. Draft 2018/19 Internal Audit Plan

DRAFT AUDIT PLAN 2018/19			Planned days	High Level Scope
Department / Service Area	Sub Service	Topic		
CUSTOMER SERVICES				
Governance and Law	Central Governance	Member Services	20	Arrangements for member support and development
Governance and Law	Central Governance	General Data Protection Regulation	20	Arrangements in place to ensure compliance with new GDPR
Improvement and HR	Human Resources	Equality & Diversity	20	Review adequacy and accessibility of policies & procedures and training
Improvement and HR	Human Resources	Off-Payroll working <i>(*if applicable to A&BC)</i>	20	Review arrangements in place for compliance with new legislation and policy
Customer and Support Services	Procurement, commission and creditors	Purchasing Cards	20	Review of control environment and the purchase card system
Facility Services	Property Services	Land and Asset Disposal	20	Follow up from previous audit report in 2014/15. Review policies & procedures in place and general control environment
Total Customer Services			120	
HEALTH AND SOCIAL CARE PARTNERSHIP – Former Council Service Areas				
Health and Social Care	Adult Services	Self-directed support (SDS)	30	Assess progress implementing SDS and response to Audit Scotland's national report
Health and Social Care	Children & Families	Carefirst system	30	Review control environment including system reporting and monitoring
Total Health and Social Care Partnership			60	
COMMUNITY SERVICES				
Education	Early Years	Early Years Provision	25	Assess preparedness for provision of additional hours
Community Services	Adult Learning & Community Development	Adult Learning	25	Review control environment and policies & procedures
Community Services	Adult Learning & Community Development	Community Empowerment Act	25	Assess preparedness for new act and appropriate governance and procedures
Total Community Services			75	

Appendix 1. Draft 2018/19 Internal Audit Plan

DRAFT AUDIT PLAN 2018/19			Planned days	High Level Scope
Department / Service Area	Sub Service	Topic		
DEVELOPMENT AND INFRASTRUCTURE SERVICES				
Economic Development	Airports	Operating Manual	10	Evidence Compliance with Aerodrome Operating Manual
Planning and Regulatory Services	Regulatory Services	Environmental Services	20	Governance, monitoring & reporting arrangements
Planning and Regulatory Services	Regulatory Services	Planning Fees	15	Implementation and application of new charges
Roads and Amenity Services	Marine	Marine Services: Jura Ferry Service	10	Review control environment and policies & procedures
Roads and Amenity Services	Roads Maintenance and Management	Roads Maintenance	20	Follow up from previous audit report in 2014/15. Review control environment and policies & procedures
Roads and Amenity Services	Fleet, waste and infrastructure	Waste Management	15	Review of new refuse process and reporting and monitoring arrangements
Total Development and Infrastructure			90	
Verification Activity /Short Audits	Leader & Flag	File and Claim review	10	Evidence Compliance with award Criteria
	LGBF	Accuracy of Submission	10	Accuracy of submission
	ALEO	Governance, Recording and Reporting	40	Review of governance, monitoring and performance reporting arrangements
	Travel and Subsistence	System and Manual Claims	5	Authorisation and controls
	Stores and Stock Control	Stores and Stock Control	5	Access, security and record keeping
	Project verification	Grant claims	15	Verification & sign off
Total Verification			85	
Internal Audit Management			120	Planning & reporting Risk Management Service Support and Advice Project Support and Advice Scrutiny Development
Contingency			70	Investigations & consultancy
Total Available Audit Days			940	

Appendix 1. Draft 2018/19 Internal Audit Plan

