

Appendix 1 - Summary of 2017/18 Internal Audit 2017/18 Plan

Report Title	Overall Opinion	No. of Recommendations		
		High	Medium	Low
Catering Services	Substantial	0	2	2
Charging Orders	Substantial	0	3	1
Client Accounts	Reasonable	0	3	0
Crematoriums	High	0	0	1
Earmarked Reserves	Substantial	0	0	3
Educational Management Circulars	Substantial	0	1	0
Fees and Charges	Reasonable	1	2	0
Gifts and Hospitality	Substantial	1	0	1
Leader and Flag	Substantial	0	1	2
Leisure Management Booking System	Substantial	0	3	2
National Minimum Wage	Substantial	0	2	0
Oban Airport	Substantial	0	2	0
Organisational Culture (deferred till 2018/19)	N/A	N/A	N/A	N/A
Performance Management	Substantial	0	2	0
Piers and Harbours	Reasonable	1	3	1
Psychological Services	High	0	0	3
Records Management Plan	Substantial	2	1	0
Recruitment & Selection	Substantial	0	4	1
Rural Resettlement Fund	Substantial	0	1	1
SEEMIS	Reasonable	0	3	0
Service Level Agreements	TBC	TBC	TBC	TBC
Strategic Housing Fund	Substantial	0	2	0
Street Lighting	Reasonable	1	1	2
Travel and Subsistence	Substantial	1	1	3
Trading Standards	Reasonable	1	3	0
VAT	Reasonable	1	4	0
Waste Management	Limited	2	4	1
	Total	11	48	24
Risk Management	The 2017/18 Risk Management Overview report provided the A&SC with an overview of developments in progress regarding the risk management arrangements within the Council. It was not an audit of risk management.			

Total No. of Audits by Overall Opinion	High	2
	Substantial	15
	Reasonable	7
	Limited	1