

Appendix 1 - Summary of 2018/19 Internal Audit Plan

Report Title	Overall Opinion	No. of Recommendations		
		High	Medium	Low
Organisational Culture	The Organisational Culture report did not include an overall audit opinion or grade recommendations. The reasons for this were explained in the report. It did however result in combined action plan which addressed the findings from the audit and the Council's 2019 Employee Survey.			
Risk Management	Substantial	1	0	0
Performance Management	High	0	0	2
Financial Planning	Substantial	0	1	0
VAT	Limited	1	2	2
Community Empowerment Act	High	0	0	0
Members Services	Substantial	0	1	0
General Data Protection Regulation (GDPR)	Substantial	0	1	0
Equality & Diversity	Substantial	0	1	3
Off-Payroll Working	Limited	3	0	1
Purchasing Cards	Reasonable	0	3	3
Housing Benefit & Council Tax Reduction	Substantial	0	2	2
Land and Asset Disposal	Reasonable	0	1	1
Early Years Provision	Substantial	0	1	1
Adult Learning	Substantial	0	2	1
School Fund Governance	Limited	2	4	2
Self-directed support (SDS)	Reasonable	2	1	1
Alcohol & Drug Partnership	Substantial	0	2	3
Carefirst System	Reasonable	0	8	3
Airports Operating Manual	Substantial	1	2	1
Environmental Services	Substantial	0	1	5
Planning Fees	Reasonable	1	0	1
Marine Services: Jura Ferry Service	Substantial	0	3	1
Waste Management	Limited	2	3	3
LEADER	High	0	0	0
LiveArgyll - Governance, recording and reporting	Substantial	0	0	3
Traffic Regulation Orders	Substantial	0	1	1
	Total	13	40	40

Total No. of Audits by Overall Opinion	High	3
	Substantial	14
	Reasonable	5
	Limited	4