

AUDIT	2018/19 (Days)	COMMENTARY
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Corporate Governance

Corporate Governance	40	Continuous audit approach on compliance with the Local Code of Corporate Governance, progress on improvement action plans and support to Audit and Scrutiny Committee. Annual evaluation against Local Code of Corporate Governance covering the corporate whole and individual Service Directorates. Engagement in the review of the associated code of governance documents e.g. Scheme of Delegation, Scheme of Administration, Procedural Standing Orders, Financial Regulations, and Codes of Conduct for Councillors and for Employees.
Information Governance	25	Continual Audit approach performing 'critical friend' role through the review of the Information Governance framework including roles and responsibilities for the different data controllers (including Assessor ERO), policy development and implementation, and assess compliance with the General Data Protection Regulations (GDPR) which come into force May 2018. Provide annual assurance to the Senior Information Risk Owner (SIRO).
Performance Management	35	Provide independent validation of performance indicators and benchmarking information to support self-assessment and continuous improvement of the Council's services, specifically to ensure accuracy of data submitted for Local Government Benchmarking Framework, Corporate Priorities PIs and Assessors performance monitoring and reporting.
Corporate Transformation	40	Continual Audit approach performing 'critical friend' role through input to the Corporate Transformation Programme to influence the governance and accountability arrangements, including processes for benefit (financial and other) identification, tracking and realisation (return on investment and value for money), and evaluation of outcomes and lessons learned. A series of Gateway Reviews will be carried out to provide assurance that the Transformation Programme remains on a sound footing.
Workforce Planning	15	Review of approach to workforce development in alignment with business and financial planning processes to provide skills, knowledge and competency requirements for service delivery to meet the Council's objectives.
Resilience Planning	10	Review the approach to emergency and business continuity planning, including risk assessments, early warning systems, resilient communities initiative, post incident reviews and lessons learned.
	165	

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Financial Governance

Financial Policy Framework	20	Continual Audit approach to assess the Financial Policy Framework established as part of Business World implementation, review progress with update of Financial Regulations and associated policies, procedures and guidelines, including Following the Public Pound code of practice in support of securing best value, and evaluate whether there is a comprehensive programme in place to review, update and develop relevant policies, procedures and guidelines.
Financial Planning	25	The systems and procedures for preparing, monitoring and controlling the budget including efficiency savings are robust to provide the foundation for sound internal financial control, to deliver the financial strategy, and to ensure plans and priorities match available resources including the roles and responsibilities of budget holders.
Payroll	25	Business World assurance work on Payroll processes; compliance testing of controls at Service level.
Sales to Cash	25	Business World assurance work on Sales to Cash processes. Review of income management controls in place throughout the Council to set fees and charges for services, raise invoices promptly, and collect debts efficiently resulting in debtors' balances that are complete, accurate and recoverable.

Procurement to Payment	25	Business World assurance work on Procure to Pay. Review of purchase to payment processes at Service level including authorisation to test compliance.
Record to Report	25	Assurance work on Record to Report processes to determine if expected improved internal financial controls via the Business World ERP system are being achieved. Key controls work relating to core General Ledger and Management Reporting.
Revenues (Council Tax and NDR)	30	Assess the application and key controls regarding Council Tax and NDR exemptions and discounts, including review periods; policies; discretionary relief and disabled persons relief. Evaluate fraud prevention controls and detection processes in liaison with the Corporate Fraud & Compliance Officer on an on-going basis to ensure fraud risk is considered.
	175	

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ICT Governance

ICT Contract Management	25	Review of client relationship and contract management with CGI contract to assess compliance with Service Delivery and terms and conditions to ensure that the ICT Strategy and business requirements are met.
ICT Security	40	Assess the adequacy of the ICT security arrangements including: physical and environmental controls; disaster recovery; third party access; operational controls (change / incident / problem management) and business applications, to ensure they are designed appropriately and that all parties are adhering and complying with them. Review of Public Services Network (PSN) compliance and Cyber Essentials requirements.
	65	

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Internal Controls

Schools	30	Review of internal financial controls and business administrative procedures in place to ensure the efficient and effective use of resources in the school establishments (sample of 3 High Schools and 3 Primary Schools), to complement the assurance received from Education Scotland arising from their inspection programme of schools, including evaluation of the systems in place to set and monitor budgets devolved to head teachers to ensure adherence to DSM standards and practices.
Winter Service	30	Review and appraise the economy, efficiency and effectiveness with which resources are deployed to deliver the Winter Service to ensure that operational practices are being carried out as planned and objectives and goals are met.
Licensing	10	Review of New Licensing Policy Statement (requirement of law reviewed every 5 years), due to be in place by November 2018 to check that the Council is following best practice through its policies and procedures.
Adult Social Care Services	15	Review of internal financial controls and governance arrangements regarding Self Directed Support to ensure national policy objectives are being met and public funds are safeguarded.
Protective Services	20	Review the change in business practices and ways of working following the restructure within Environmental Health and Trading Standards to ensure that regulatory obligations are met and risks are appropriately managed.
	105	

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Asset Management

Asset Registers	20	Review of systems, processes and controls that are in place to ensure complete and accurate records of all Property, Fleet, and IT assets that underpin Asset Management Plans to deliver Council's strategies, plans and priorities, including the data migration and transition to utilising Business World Asset Register. Review of stock management controls relating to inventory turnover, and prevention and detection of fraud.
Capital Investment	15	Continual audit approach to assess progress with implementation of identified improvement actions to ensure compliance with established good practice by Accounts Commission - strategic asset management plans; governance of capital investment; capital planning; review, scrutiny and challenge; capital financial budget monitoring; delivery of the capital programme and capital plan projects, including transformation achieved through the Corporate Landlord Model.
Private Sector Landlord Registration	20	Assess the end to end procedures and practices for PSL to ensure that statutory obligations are met and risks are appropriately managed.
Passenger Transport	20	Analyse and assess current processes for Passenger Transport to identify the approach which represents best value. Review procurement practices for compliance and consider options for improvement.
	75	

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Legislative & Other Compliance

Selkirk Conservation Area Regeneration Scheme (CARS)	10	Review as part of programme compliance and evaluation requirements of the external funders including audit requirements.
LEADER	15	Annual audit of EU grant-funded LEADER programme required by the Service Level Agreement (SLA) between Scottish Ministers (Managing Authority and the Paying Agency (RPID)) and Scottish Borders Council (Lead Partner for Scottish Borders Local Action Group (LAG)) to assess compliance by SBC with the terms of the SLA.
European Maritime Fisheries Fund (EMFF)	15	Annual audit of EU grant-funded EMFF programme under the terms of the SLA and legislative compliance including an assessment of compliance with the requirements of the SLA and the relevant EC Regulations.
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Consultancy

Advice	20	Provision of ad-hoc Internal Audit advice and assistance on internal controls, risk management and governance in response to requests.
Corporate Transformation Project Boards / Teams (for example): - Business World ERP Project Board - Digital Customer Steering Group - Digital Transformation Programme (benefits realisation) Other Forums (for example): - Serious Organised Crime - Welfare Reform - Public Protection	50	Provision of Internal Audit consultancy activities to support Management in delivering innovation and transformational change and continue to add value to the Council by influencing and offering ways to enhance the governance and internal control environment. In its 'critical friend' role provide: internal challenge and quality assurance on a sample of projects involving major change and systems implementation; contribute to the development of a contract management framework for the Council; provide independent challenge of the evidence to support improvement arising from the Children & Young People and Joint Older People Service inspections; and perform an independent and objective assessment of the evidence to support self-evaluation and improvement in support of Best Value.
	70	

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Other

Contingency	15	Carry out investigations and other reactive work to ensure high risk issues and concerns identified by Management during the year are appropriately addressed.
Follow-Up	20	Carry out Follow-Up activity to monitor progress with implementation of Audit recommendations and ensure that Management Actions have been timeously and effectively implemented, to check that these have had the desired effect to manage identified risks, and to demonstrate continuous improvement in internal control and governance.
Counter Fraud	40	Provide intelligence via data sharing requests from Police Scotland, and submission of data sets and case management of data matches arising from the Audit Scotland-led National Fraud Initiative (NFI) exercise in liaison with the Corporate Fraud & Compliance Officer as part of the wider assurance framework on counter fraud and crime controls.
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	770	

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Non Scottish Borders Council

SB Cares	35	To be determined and agreed with SB Cares Board and Management for review of the adequacy of the arrangements for risk management, governance and control of SB Cares.
Scottish Borders Pension Fund	5	To be determined and agreed with Pension Fund Committee and Management for review of governance of pension fund and provision of annual governance statement.
Scottish Borders Health and Social Care Integration Joint Board	45	To be determined and agreed by the Scottish Borders Health and Social Care Integration Joint Board for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources.
	85	
	855	