

Appendix 2 - Internal Audit Plan 2022-23

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Corporate Governance

Corporate Governance	35	Prepare an Annual Assurance Report for Management and the Audit and Scrutiny 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 Local Code of Corporate Governance covering the corporate whole and Directorates/Services.
Information Governance	20	Continuous 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), review policy development and implementation, assess compliance with the legislation, and 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 either Local Government Benchmarking Framework or Corporate Priorities Pls. Critically evaluate the revised Performance Management Framework and test a sample of performance indicators in Service Plans to validate their relevance, completeness and accuracy.
Corporate Transformation Programme - Fit for 2024	20	Review 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.
Workforce Planning	10	Review of approach to workforce development and succession planning in alignment with business and financial planning processes to provide skills, knowledge and competency requirements for service delivery to meet the Council's objectives.
Attendance Management	15	There are adequate controls in place to manage short and long term absences to minimise the impact on service delivery.
Business Planning, Budget Setting, Monitoring and Reporting	10	Ensure business plans are aligned to Council priorities, that the systems and procedures for preparing, monitoring and controlling the budget, including efficiency savings, are robust, that the roles and responsibilities of budget holders are clear, and there is transparency of reporting to Elected Members.
Contract Management - Strategic Contracts	15	Review of the Council's Strategic Contract Management and Contract Monitoring arrangements, including roles and responsibilities, to ensure that there are adequate governance and effective internal controls in place.
Complaints	10	Review and assess the new arrangements in place for complaints to ensure the implementation of the revised policy and procedures.
Partnering Arrangements	10	Assess the governance and strategic arrangements in place to ensure they are robust; roles and responsibilities of partners are clearly defined; and controls are in place to ensure resources are used effectively.
	180	

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Financial Governance

Members Allowances	10	Adequate controls are in place to ensure Members allowances and expenses are accurate, and are paid correctly and timely.
Payroll	20	Compliance testing of controls at Service level, including assurance work on Payroll processes.
Procurement to Payment	25	Review of implementation of Contract and Supplier Management System, including assurance work on Procure to Pay processes.
Schools Budgets (DSM)	10	Review the Council's implementation of the new DSM scheme.
	65	

Appendix 2 - Internal Audit Plan 2022-23

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

ICT Governance

IT Systems Maintenance and Support (including new developments)	15	Review of the controls in place to ensure new systems are adequately installed, tested and implemented in a timely manner to ensure business requirements are met, including ongoing ownership of support and maintenance.
	15	

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Internal Controls

Schools Financial and Business Administration Processes	40	Review of internal financial controls and business administrative procedures in place to ensure the efficient and effective use of resources in the school establishments including evaluation of the systems in place to set and monitor DSM budgets.
Mental Health Services (Adults & Children) (b/f from 2021/22)	15	Assess the governance arrangements in place to commission specialist mental health services to promote closer integration and partnership working to meet the needs of people with mental health needs. Ensure there is sound budgetary control in place.
Public Protection	10	Review the governance arrangements, including roles and responsibilities of partners, to ensure statutory obligations are met, for both adults and children.
Adult Social Services	10	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 (Environmental Health)	10	Review the Private Water Supply processes to ensure that statutory obligations are met and risks are appropriately managed.
Residential Care Homes	20	Review of internal financial controls and administrative procedures in place in Council-managed establishments for the effective delivery of services.
Homecare	20	Controls are adequate to ensure homecare provision is in place for those in need, and financial controls and administrative procedures are sound to safeguard Council and client funds.
Assessors (b/f from 2021/22)	10	There are adequate controls to ensure that responsibilities are discharged appropriately to provide and maintain the valuation roll and to ensure timely and correct value assessment of properties to meet required standards and practices.
Winter Service	15	Assess 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.
Benefits Assessments	15	Assess the adequacy of operational processes in place to administer the payment of grants and social funds to ensure they are effective, appropriate and consistent.
	165	

Appendix 2 - Internal Audit Plan 2022-23

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Asset Management

Asset Management (Property)	20	The Council has a structured asset management framework for buildings, other property and facilities to ensure they are fit for purpose, and accurate records to demonstrate efficient and effective use. Specific review of the controls over the consumption of utilities (energy and water consumption) ensuring usage is adequately controlled and represents value for money.
Housing Strategy	10	Controls are in place to ensure efficient and effective use of funding and other resources for the provision of affordable housing to ensure achievement of housing strategy with partners.
Passenger Transport	15	Analyse and assess current processes for Passenger Transport to identify the approach which represents best value. Review the internal and client provider practices and consider options for improvement.
Fleet Management	15	Adequate controls are in place to ensure fleet asset records are complete and accurate and fleet replacement decisions represent value for money.
	60	

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Legislative & Other Compliance

Jedburgh / Hawick Conservation Area Regeneration Scheme (CARS)	10	Review as part of programme compliance and evaluation requirements of the external funders including audit requirements.
Economic Development Funding / Funded Programmes	20	Annual audits of grant-funded programmes under the terms of Service Level Agreements (SLAs) to assess compliance with the requirements of the SLAs and relevant regulations.
Sustainable Environment	25	Continuous audit approach to assess progress with arrangements and action plans to meet obligations regarding sustainable environmental programmes, including corporate and social responsibility.
	55	

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Consultancy

Advice	5	Provision of ad-hoc Internal Audit advice and assistance on internal controls, risk management and governance in response to requests.
Critical Friend Consultancy	85	In its 'critical friend' role provide: internal challenge and quality assurance on a sample of programmes and projects involving major change and systems implementation; provide independent challenge of the evidence to support improvement; and perform an independent and objective assessment of the evidence to support self-evaluation and improvement in support of Best Value.
	90	

Appendix 2 - Internal Audit Plan 2022-23

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Other

Contingency	10	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	15	Monitor progress with implementation of Internal 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 Whistleblowing arrangements	40	Provide intelligence via data sharing requests from Police Scotland, and submission of data sets and case management of data matches arising from the Cabinet Office / Audit Scotland-led National Fraud Initiative (NFI) exercise. Review of the Council's Counter Fraud controls, including strategies, policies and whistleblowing arrangements.
PSIAS Self-Assessment	10	Undertake annual self-assessment of the Internal Audit function against the Public Sector Internal Audit Standards (PSIAS) and report findings to CMT and the Audit and Scrutiny Committee.
Audit and Scrutiny Committee Self-Assessment	5	Provide assistance to Chair of the Audit and Scrutiny Committee in undertaking a self assessment of the committee against the CIPFA best practice guidance.
Integrity Group and Serious Organised Crime Group	5	Attend and provide support to the Integrity Group and the Serious and Organised Crime Group.
Attendance at Boards / Committees	10	Prepare for and attend Audit and Scrutiny Committee meetings and other Boards / Committees as relevant.
Administration of Audit Scotland Reports	2	Monitor publication of Audit Scotland reports and co-ordinate submission by Management of Audit Scotland Reports to the relevant Committees.
Audit Planning for 2023/24	8	Develop and consult on proposed coverage within the Internal Audit Annual Plan 2023/24.
	105	

735

AUDIT	2022/23 (Days)	COMMENTARY
-------	-------------------	------------

Non Scottish Borders Council

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 (IJB) Audit Committee for review of the adequacy of the IJB's arrangements for risk management, governance and control of the delegated resources.
	50	

Total Audit Days

785