

AUDIT	2015/16 (Days)	COMMENTARY	STATUS
Corporate Governance			
Corporate Governance - annual evaluation and statement 2015/16	20	Interim review of the Local Code of Corporate Governance and progress on improvement action plans. Annual evaluation against Local Code of Corporate Governance covering the corporate whole and individual Service Directorates.	Continuous audit approach including follow-up on areas of improvement as part of other planned audit work; Annual evaluation scheduled 4th Qtr
Risk Management	15	Progress on the implementation of corporate risk management improvement actions including policy, strategy, training and toolkits.	Scheduled 4th Qtr
Information Governance	20	Review of the Information Governance framework including roles and responsibilities, policy development and implementation.	Continuous audit approach including follow-up on areas of improvement as part of assurance role in Information Governance Group.
Performance Management	30	Provide independent validation of performance indicators and benchmarking information to support self-assessment and continuous improvement of the Council's services.	Interim report issued 17 September 2015
Workforce Planning	10	Review of approach to workforce development to provide skills, knowledge and competency requirements for service delivery to meet the Council's objectives.	Scheduled 4th Qtr
Corporate Transformation	50	Review of governance and accountability arrangements for the Corporate Transformation programme including programme and project management. Review of processes for benefit (financial and other) identification, tracking and realisation.	Audit work underway; selection of projects for detailed review include Cultural Services Review; ICT Review; Borders Railway Programme; Children & Young People Programme.
Health and Social Care Integration	25	Review governance arrangements being developed to meet new statutory obligations which are designed to promote closer integration and partnership working to meet the needs of the community.	Continuous audit approach covering the operation of the Shadow Board, the finalisation of the Scheme of Integration, the development of the Strategic Plan, and outputs of working groups.
Cultural Services Review	15	Review governance arrangements being developed as part of proposals for transferring Cultural Services to a Trust.	Part of Corporate Transformation audit work; Final report issued 13 November 2015
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Financial Governance			
Financial policies and procedures	15	Assess progress with review and update of Financial Regulations and associated procedures and guidelines including revenue and capital budgetary control codes of practice.	Continuous audit and follow-up
Income Charging, Billing & Collection	35	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.	Scheduled 3rd Quarter
VAT	35	Review of the VAT treatment of supplies and services made by the Council to customers.	Audit work underway
Revenues (Council Tax, NDR)	20	Assess completeness and accuracy of Revenues (Council Tax and Non Domestic Rates) income, including application of relevant reductions, discounts, reliefs and exemptions.	Scheduled 3rd Quarter
Grants	15	Review of authorisation and monitoring procedures including criteria to evaluate grant applications and monitoring compliance with conditions of grant. Assess process against following the public pound code of practice.	Audit work underway
Contract Management	30	Adequate controls are in place over contract monitoring arrangements with third parties including sports trusts, and arms-length external organisations.	Scheduled 4th Quarter
Creditors Payments	20	Review of payments processes at Service level including authorisation and non-Proactis source systems such as Servitor, Framework-I and Template payments.	Final Interim Report on Authorisation Controls issued 30 October 2015
Salaries (incl expenses)	25	Review of controls at Service level.	
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IT Governance

Security controls	5	Assess the adequacy of the physical access and environmental controls to the Council's ICT equipment, software and data to prevent unauthorised access and damage including third party access agreements.	Final report issued 21 September 2015
Public Secure Network (PSN) Compliance	5	Examine the Council's compliance with the requirements of the Public Secure Network (PSN) and progress with implementation of actions required to achieve full compliance.	Final report issued 13 November 2015
Disaster Recovery	30	Review of ICT disaster recovery strategies and plans to ensure they are aligned with business continuity requirements, are fit for purpose (i.e. no critical single points of failure) and tested appropriately.	Final report issued 21 September 2015
ICT Operational Processes	20	A review of the change / incident / problem management operational controls to ensure they are designed appropriately and that all parties are adhering and complying with them. Specifically with change management, the review will consider business as usual change vs a corporate transformation project.	Audit work underway
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Internal Controls

Homelessness	10	Review of controls in place to ensure efficient and effective use of social and private sector housing and B&B accommodation to ensure achievement of obligations for the homeless, specifically Rent Accounting processes and procedures, including collection and recovery of rents, training and guidance notes.	Audit work underway; originally planned to report in 1st half of the year.
Primary Schools	30	Review of internal financial controls and business administrative procedures in place to ensure the efficient and effective use of resources in the establishments.	Audit work underway; selection of schools for detailed site visits include Tweedbank, St Ronans and Denholm Primary Schools.
Waste & Recycling	15	Review of operational and financial controls in place for the effective delivery of waste and recycling services.	Audit work underway; originally planned to report in 1st half of the year.
Capital Projects	30	Review of management systems in place to ensure that capital projects are being managed efficiently and effectively from inception to completion including post project evaluation, and capacity is reviewed and monitored to utilise available funding as planned (sample of specific projects per year). Capital planning basis on priorities and outcomes set by the Council.	Audit work underway; selection of projects for detailed review of documentation include two being led by each of the Projects, Design and Architectural teams.
	85		

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Asset Management

Asset Registers	25	Review of processes and controls management have implemented 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.	Scheduled 4th Qtr
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Legislative & Other Compliance

Kelso THI	15	Review as part of end of programme compliance and evaluation requirements of the two external funders (the Heritage Lottery Fund and Historic Scotland) including audit requirements.	Final report issued 23 July 2015
LEADER	15	Annual review of 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.	Final report issued 21 October 2015
European Fisheries Fund	10	Annual audit 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.	Final report issued 21 October 2015
Carbon Reduction	10	Annual audit as part of the requirement under the Carbon Reduction Commitment Energy Efficiency Scheme (CRC) prior to the Council's annual submission to Department of Energy and Climate Change (DECC).	Final report issued 26 August 2015
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Consultancy

Reviews	40	Provision of internal audit advice, facilitation and consultancy support to management at an early stage in new developments and within change and transformation programmes and projects.	Ongoing
Specific Requests	20	Highlight opportunities to reduce costs through greater economy and efficiency within systems and activities as part of strategic and service reviews.	Ongoing
Project Boards / Teams e.g. Information Governance; Welfare Reform; Serious Organised Crime	20	Provision of internal audit advice and support to management within change and transformation programmes and projects.	Ongoing
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Other

Contingency	30	Investigations and other reative work to ensure high risk issues and concerns identified by Management during the year are appropriately addressed.	On request and in agreement by Chief Officer Audit & Risk.
Follow-Up	30	Recommendations are followed-up to ensure management implementation to improve the internal control and governance arrangements.	Ongoing
National Fraud Initiative	9	Submission of data sets and case management of data matches arising from NFI exercise.	Delayed though progress now being made
Counter Fraud, Theft, Corruption & Crime	20	Progress on the implementation of corporate counter fraud improvement actions. Review of fraud prevention controls and detection processes put in place by management. Proactive data matching exercises, spot checks and visits. Independent validation of self-assessment of Local Authority Readiness Serious Organised Crime and Corruption Risk 2015/16 Checklist and progress with implementation of associated Improvement Plan actions.	Continuous audit approach including follow-up on Counter Fraud areas of improvement scheduled 4th Quarter; Serious Organised Crime self-assessment validation scheduled 3rd Quarter.
SB Cares	30	To be determined and agreed with SB Cares Board and Management.	SB Cares Internal Audit Annual Plan 2015/16 approved by SB Cares Board and Management on 22 October 2015; audit work underway.
Scottish Borders Pension Fund	10	To be determined and agreed with Pension Fund Committee and Management.	Attendance at Pension Fund Committee and Board to assess new governance arrangements.
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Overall Total	809
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