

AUDIT	DAYS	COMMENTARY	STATUS
<b>Corporate Governance</b>			
<b>Corporate Governance</b>	35	Prepare an Annual Assurance Report for Management and the Audit 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.	Continuous audit approach to follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2021/22. Review and refresh of the Council's Local Code of Corporate Governance is underway by Officer Working Group for presentation to Audit Committee for scrutiny prior to approval by Council. Annual evaluation of compliance with and effectiveness of the Local Code scheduled 4th Quarter. Internal Audit Annual Assurance Report 2022/23 will be presented to Audit Committee in May 2023.
<b>Information Governance</b>	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).	Continuous audit approach as Chief Officer Audit & Risk attends quarterly meetings of Information Governance Group and Internal Auditor attends meetings of the Information Management Team. Assurance review of information governance framework scheduled 4th Quarter.
<b>Performance Management</b>	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 PIs. Critically evaluate the revised Performance Management Framework and test a sample of performance indicators in Service Plans to validate their relevance, completeness and accuracy.	Split into two reviews - Performance Management Framework (PMF) and Local Government Benchmarking Framework (LGBF). LGBF: Draft report issued 19 August 2022. Final Report issued 5 September 2022. Executive Summary to Audit Committee 12 September 2022. PMF: Review underway which will conclude in 4th Qtr.
<b>Corporate Transformation Programme - Fit for 2024</b>	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.	Continuous audit approach as Chief Officer Audit & Risk attends Fit for 2024 Programme Board meetings. Assurance review of transformation programme and projects governance scheduled 3rd Quarter.
<b>Workforce Planning</b>	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.	Engaged as a 'critical friend' in the pilot of People Planning & Succession Planning within Infrastructure & Environment. Provided observations, conclusions and further steps for consideration within the next phases of roll out across the Council. Reported to Audit Committee on 12 September 2022.
<b>Attendance Management</b>	15	There are adequate controls in place to manage short and long term absences to minimise the impact on service delivery.	Draft report issued 17 August 2022. Final report issued 5 September 2022. Executive Summary reported to Audit Committee on 12 September 2022.
<b>Business Planning, Budget Setting, Monitoring and Reporting</b>	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.	Continuous audit approach to reflect the cycle of activity over the year, combining Workforce Planning to enable Internal Audit to follow progress with people planning and succession planning during the year.
<b>Contract Management - Strategic Contracts: CGI and Live Borders</b>	15	Review of the Council's Strategic Contract Management and Contract Monitoring arrangements associated with the service provision agreement with the Integrated Sports and Culture Trust, Live Borders, and the IT contract with CGI, including roles and responsibilities, to ensure that there are adequate governance and effective internal controls in place.	Draft report issued 17 August 2022. Final report issued 5 September 2022. Executive Summary reported to Audit Committee on 12 September 2022.
<b>Complaints</b>	10	Review and assess the new arrangements in place for complaints to ensure the implementation of the revised policy and procedures.	Scheduled 4th Quarter
<b>Partnering Arrangements</b>	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.	Scheduled 4th Quarter
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<b>Financial Governance</b>			
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<b>Members Allowances</b>	10	Adequate controls are in place to ensure Members allowances and expenses are accurate, and are paid correctly and timely.	Draft report issued 31 October 2022. Final report issued 16 November 2022. Executive Summary reported to Audit Committee on 12 December 2022.
<b>Payroll</b>	20	Compliance testing of controls at Service level, including assurance work on Payroll processes.	Scheduled 3rd Quarter
<b>Procurement to Payment</b>	25	Review of implementation of Contract and Supplier Management System, including assurance work on Procure to Pay processes.	Scheduled 3rd Quarter
<b>Schools Budgets (DSM)</b>	10	Review the Council's implementation of the new DSM scheme.	Draft report issued 4 July 2022. Final report issued 27 July 2022. Executive Summary reported to Audit Committee on 12 September 2022.
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<b>ICT Governance</b>			
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<b>IT Systems Maintenance and Support (including new developments)</b>	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.	Scheduled 4th Quarter
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<b>Internal Controls</b>			
<b>Schools Financial and Business Administration Processes</b>	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.	Scheduled 3rd Quarter
<b>Mental Health Services (Adults &amp; Children) (b/f from 2021/22)</b>	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.	Scheduled 3rd Quarter
<b>Public Protection</b>	10	Review the governance arrangements, including roles and responsibilities of partners, to ensure statutory obligations are met, for both adults and children.	Draft report issued 04 October 2022. Final report issued 31 October 2022. Executive Summary reported to Audit Committee on 12 December 2022.
<b>Self Directed Support</b>	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.	Draft report issued 06 October 2022. Final report issued 31 October 2022. Executive Summary reported to Audit Committee on 12 December 2022.
<b>Protective Services (Environmental Health)</b>	10	Review the Private Water Supply processes to ensure that statutory obligations are met and risks are appropriately managed.	Scheduled 4th Quarter
<b>Residential Care Homes</b>	20	Review of internal financial controls and administrative procedures in place in Council-managed establishments for the effective delivery of services.	Removed from the Internal Audit Annual Plan 2022/23 in agreement with the Director Strategic Commissioning and Partnerships. Due to changes in processes and practices being implemented, this has been designated as an Internal Audit consultancy review in a 'critical friend' role.
<b>Homecare</b>	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.	Removed from the Internal Audit Annual Plan 2022/23 in agreement with the Director Strategic Commissioning and Partnerships. Due to changes in processes and practices being implemented, this has been designated as an Internal Audit consultancy review in a 'critical friend' role.
<b>Assessor Service (b/f from 2021/22)</b>	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.	Draft report issued 13 September 2022. Final report issued 27 September 2022. Executive Summary reported to Audit Committee on 12 December 2022.
<b>Winter Service</b>	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.	Draft report issued 10 August 2022. Final report issued 19 August 2022. Executive Summary reported to Audit Committee on 12 September 2022.
<b>Benefits Assessments</b>	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.	Scheduled 3rd Quarter
	<b>165</b>		

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<b>Asset Management</b>			
<b>Asset Management (Property)</b>	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.	Scheduled 4th Quarter
<b>Housing Strategy</b>	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.	Scheduled 3rd Quarter
<b>Passenger Transport</b>	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.	Delayed in 2nd Quarter to prioritise other work; continuing in 3rd Quarter.
<b>Fleet Management</b>	15	Adequate controls are in place to ensure fleet asset records are complete and accurate and fleet replacement decisions represent value for money.	Scheduled 3rd Quarter
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<b>Legislative &amp; Other Compliance</b>			
<b>Hawick Conservation Area Regeneration Scheme (CARS)</b>	5	Review as part of programme compliance and evaluation requirements of the external funders including audit requirements.	Draft report issued 28 September 2022. Final report issued 04 October 2022. Executive Summary reported to Audit Committee on 12 December 2022.
<b>Jedburgh Conservation Area Regeneration Scheme (CARS)</b>	5	Review as part of programme compliance and evaluation requirements of the external funders including audit requirements.	Delayed beyond 2nd Quarter: Awaiting guidance from funder Historic Environment Scotland on specific matters.
<b>Economic Development Funding / Funded Programmes</b>	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.	EU Funded Programme (LEADER) final review of the end of the extended programme reported to Audit Committee on 12 September 2022. Community Renewal Funding review of submission underway in 2nd and 3rd Qtr.
<b>Sustainable Environment</b>	25	Continuous audit approach to assess progress with arrangements and action plans to meet obligations regarding sustainable environmental programmes, including corporate and social responsibility.	Continuous audit approach to reflect the cycle of activity over the year, including observation of Sustainability Board. Specific assurance testing scheduled 4th Quarter
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**Consultancy**

Advice	5	Provision of ad-hoc Internal Audit advice and assistance on internal controls, risk management and governance in response to requests.	Ongoing.
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.	Ongoing provision of 'critical friend' internal challenge and assurance through engagement in various forums including Fit for 2024 Transformation Programme, Information Governance Group, Social Work Performance Board, Social Work Programme Board, and Sustainability Board. 3rd & 4th Quarters will include 'critical friend' review of changes in processes and practices being implemented in Residential Care Homes and Homecare.
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**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.	No significant contingency activity in first 6 months of the year.
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.	Ongoing as part of related Internal Audit work. Quarterly update report to Strategic Leadership Team. Follow-Up of In Progress Internal Audit Recommendations scheduled 3rd Quarter to Audit Committee 12 December 2022. Follow up of Completed Internal Audit Recommendations scheduled 4th Quarter to Audit Committee in May 2023.
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.	Data sharing requests ongoing. Preparations with other Council Services for NFI completed to meet timescales for data submissions in November and December 2022. Testing of counter fraud controls included in scopes of relevant Internal Audit work during the year. Review of Whistleblowing Policy scheduled 4th Quarter.
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 Committee.	Scheduled 4th Quarter. Findings will be outlined in Internal Audit Annual Assurance Report 2022/23.
Audit 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.	The previous Chair presented the Audit and Scrutiny Committee Annual Report 2021/22 (Audit functions) to Council on 31 March 2022. All continuing and new members have completed the Skills and Knowledge self-assessment to inform development sessions (delivered Induction - 27 June 2022; Overview of Risk Management - 7 September 2022). The 2022/23 self-assessment is scheduled 4th Quarter.
Integrity Group and Serious Organised Crime Group	5	Attend and provide support to the Integrity Group and the Serious and Organised Crime Group.	Integrity Group meet every 3 months. No meetings to date in 2022/23 of Serious Organised Crime Group.
Attendance at Boards / Committees	10	Prepare for and attend Audit and Scrutiny Committee meetings and other Boards / Committees as relevant.	Ongoing
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.	Ongoing
Audit Planning for 2023/24	8	Develop and consult on proposed coverage within the Internal Audit Annual Plan 2023/24.	Scheduled 4th Quarter
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<b>SBC Total</b>	<b>735</b>
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<b>Non SBC</b>
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<b>Scottish Borders Pension Fund</b>	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.	SBC Pension Fund Internal Audit Annual Plan 2022/23 approved by Joint Pension Fund Board and Committee on 17 March 2022. Audit work ongoing. Reports will be presented to Joint Pension Fund Board and Committee.
<b>Scottish Borders Health and Social Care Integration Joint Board</b>	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.	SBIJB Internal Audit Annual Plan 2022/23 approved by SBIJB Audit Committee on 14 March 2022. Audit work ongoing. Reports will be presented to SBIJB Audit Committee.
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<b>Overall Total</b>	<b>785</b>
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