

Appendix 2 - Internal Audit Annual Plan 2023-24

AUDIT	2023/24 (Days)	COMMENTARY
Corporate Governance		
Corporate Governance	35	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. 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.
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	45	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.
Corporate Transformation Programme	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.
Recruitment and Retention	20	Review of approach to workforce retention and recruitment processes in alignment with business and financial planning processes to provide skills, knowledge and competency requirements for service delivery to meet the Council's objectives.
Complaints (b/f from 2022/23)	10	Review and assess the new arrangements in place for complaints to ensure the implementation of the revised policy and procedures.
Partnering Arrangements	15	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.
Resilience Planning	15	Review the approach to emergency and business continuity planning, including resilient communities, risk assessments, early warning systems, post incident reviews and lessons learned.
Health & Safety	10	The Council is complying with relevant Health and Safety (H&S) legislation, has a structured approach to H&S awareness, including use of the H&S Management system to ensure there are adequate and effective controls in place to manage health and safety risks.
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Financial Governance

Revenues (Council Tax and NDR)	10	Assess the application and implementation of changes in legislation affecting Council Tax and Non Domestic Rates (NDR).
Record to Report (R2R)	10	Assurance work on Record to Report processes, including controls within the core General Ledger and Management monitoring and reporting.
Sales to Cash (S2C)	15	Review the 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.
VAT	15	Review of the VAT treatment of supplies and services made by the Council to customers.
	50	

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ICT Governance

IT Environmental & General Controls	15	Review progress with the implementation of the Cyber Security Maturity Assessment improvement actions to ensure the Council is protected from cyber attacks.
	15	

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Internal Controls

Schools Financial and Business Administration Processes	45	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.
Benefits Assessments	15	Assess the adequacy of policies and operational processes in place to provide a range of financial support and advice to local residents linked to the cost of living crisis.
Licensing	10	There is an adequate control environment for licensing, including that of the Licensing board.
Looked After Children	10	Adequate controls are in place to ensure sound budgetary control and the demand on service delivery for Looked After Children.
Homelessness	20	Review of controls in place to ensure efficient and effective use of Home Office Refugee Money and Asylum Distribution Money.
Parks and Environment	10	Progress on the implementation of the Scottish Borders Local Bio Diversity Action Plan 2018-2028 to ensure compliance with the Council's Bio Diversity duty under the Nature Conservation (Scotland) Act 2004.
	110	

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Asset Management

Asset Management (Property) (b/f from 2022/23)	25	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.
Management of Capital Programme and Projects	25	There is adequate governance arrangements in place, including programme and project management, risk management, and financial management, to develop, oversee and deliver the capital programme and projects, and reporting arrangements are sound to provide elected members' awareness of the Council's capital expenditure, priorities and risks. Sample of significant capital investment projects over the lifespan of each project.
Flood Protection	15	There is a structured framework, including community partner engagement, for investment in flood protection schemes and there are adequate operational and financial controls in place for the effective response to flooding to meet agreed standards and to demonstrate efficient and effective use of resources.
	65	

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Legislative & Other Compliance

Hawick Conservation Area Regeneration Scheme (CARS)	5	Annual review as part of programme compliance and evaluation requirements of the external funders including audit requirements.
Economic Development Funding / Funded Programmes	25	Annual audits of grant-funded programmes under the terms of Agreements to assess compliance with the requirements and relevant regulations.
Sustainable Environment	25	Review progress with the Climate Change Route Map Priority Actions to meet the Council's obligations regarding sustainable environmental programmes. Continuous audit approach performing 'critical friend' role through the review of policy development and implementation, including training and awareness, and assess compliance with legislation.
	55	

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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.
Critical Friend Consultancy	105	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.
	110	

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Other

Contingency	10	Carry out reactive work to ensure high risk issues and concerns identified by Management or Audit Committee during the year are appropriately addressed.
Follow-Up	15	Monitor progress with implementation of Internal Audit recommendations to 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 arrangements	40	Provide intelligence via data sharing requests from Police Scotland, and oversee investigation by Services of data matches arising from the Cabinet Office / Audit Scotland-led National Fraud Initiative (NFI) exercise.
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.
Audit Committee Self-Assessment	5	Provide assistance to Chair of the Audit Committee in undertaking a self-assessment of the committee against the CIPFA best practice guidance.
Integrity Group	5	Attend and provide support to the Integrity Group and other related groups.
Attendance at Boards / Committees	10	Prepare for and attend Audit 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	10	Develop and consult on proposed coverage within the Internal Audit Annual Plan 2024/25.
	107	

702

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Non Scottish Borders Council

Scottish Borders Council Pension Fund	20	To be determined in consultation with Management and agreed by the Joint Pension Fund Committee and Board for the review of the adequacy of governance, risk management and internal controls of the pension fund.
Scottish Borders Health and Social Care Integration Joint Board	45	To be determined in consultation with Management and agreed by the Scottish Borders Health and Social Care Integration Joint Board (IJB) Audit Committee for the review of the adequacy of the IJB's arrangements for risk management, governance and control of the delegated resources.
	65	

Total Audit Days

767
