

AUDIT	DAYS	COMMENTARY	STATUS
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.	Continuous audit approach to follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2022/23. Annual evaluation of compliance with and effectiveness of the Council's Local Code of Corporate Governance scheduled 4th Quarter. Internal Audit Annual Assurance Report 2023/24 will be presented to Audit Committee on 29 April 2024.
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).	Continuous audit approach as Chief Officer Audit & Risk attends quarterly meetings of Information Governance Group and Senior Internal Auditor attends meetings of the Information Management Team. Assurance review of information governance framework scheduled 4th Quarter.
Performance Management (Framework)	25	Critically evaluate the revised Performance Management Framework and test a sample of performance indicators in Service Plans to validate their relevance, completeness and accuracy.	<i>(originally Performance Management in Plan split into 2)</i> PMF: Review underway which will conclude in 4th Qtr.
Performance Management (LGBF)	20	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.	<i>(originally Performance Management in Plan split into 2)</i> LGBF: Draft report issued 9 August 2023. Final Report issued 24 August 2023. Executive Summary to Audit Committee 25 September 2023.
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.	Continuous audit approach as Chief Officer Audit & Risk attends Fit for 2024 and Digital Transformation Programme Board meetings. Assurance review of transformation governance scheduled 4th Quarter.
Staff Retention	10	Review of the approach to staff retention to ensure skills, knowledge and competency retained for service delivery to meet the Council's objectives.	<i>(originally Recruitment and Retention in Plan split into 2)</i> Staff Retention: Scheduled 3rd Quarter
Staff Recruitment	10	Review of the revised approach to staff 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.	<i>(originally Recruitment and Retention in Plan split into 2)</i> Recruitment: Scheduled 4th Quarter to allow streamlined process to be implemented.
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.	Draft report issued 29 June 2023. Final report issued 9 August 2023. Executive Summary reported to Audit Committee on 25 September 2023.
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.	Prepared an Internal Audit Consultancy Report to outline findings and provide some suggestions for Management.
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.	Draft report issued 10 July 2023. Final report issued 2 August 2023. Executive Summary reported to Audit Committee on 25 September 2023.
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.	Draft report issued 19 July 2023. Final report issued 7 August 2023. Executive Summary reported to Audit Committee on 25 September 2023.
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Financial Governance

Revenues (Council Tax and NDR) - Self-Catering	10	Assess the application and implementation of changes in legislation affecting Council Tax and Non Domestic Rates (NDR). This specific review covers changes in self-catering legislation.	Draft report issued 13 October 2023. Final report issued 23 October 2023. Executive Summary reported to Audit Committee on 13 November 2023.
Record to Report (R2R)	10	Assurance work on Record to Report processes, including controls within the core General Ledger and Management monitoring and reporting.	Scheduled 3rd Qtr
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.	Scheduled 3rd Qtr
VAT	10	Review of the VAT treatment of supplies and services made by the Council to customers.	Scheduled 3rd Qtr
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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.	Scheduled 3rd Qtr
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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.	Scheduled 3rd Qtr
Cost of Living Crisis Support	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.	<i>(originally Benefits Assessments in Plan split into 2)</i> Initial audit work on governance and approval processes completed in Q2; testing on workstreams scheduled Q3&4
Pupil Equity Fund (PEF)	15	Assess the arrangements in place to administer the Pupil Equity Fund (PEF) and ensure that it is being utilised in line with the National Operational Guidance issued by the Scottish Government.	<i>(originally Benefits Assessments in Plan split into 2, and additional 15 days transferred from Consultancy)</i> Draft report issued 29 September 2023. Final report issued 13 October 2023. Executive Summary reported to Audit Committee on 13 November 2023.
Licensing	10	There is an adequate control environment for licensing, including that of the Licensing board.	Scheduled 4th Qtr
Looked After Children	10	Adequate controls are in place to ensure sound budgetary control and the demand on service delivery for Looked After Children.	Draft report issued 27 June 2023. Final report issued 13 July 2023. Executive Summary reported to Audit Committee on 25 September 2023.
Refugee and Asylum Seekers Funding	20	Review of controls in place to ensure efficient and effective use of Home Office Refugee Money and Asylum Distribution Money.	<i>(originally Homelessness in the Plan)</i> Draft report issued 12 October 2023. Final report issued 18 October 2023. Executive Summary reported to Audit Committee on 13 November 2023.
Biodiversity of the Scottish Borders	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.	<i>(originally Parks and Open Spaces in the Plan)</i> Draft report issued 31 July 2023. Final report issued 23 August 2023. Executive Summary reported to Audit Committee on 25 September 2023.
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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.	Specific review of the controls over the consumption of utilities (energy and water consumption) completed in 2nd Qtr. Overarching review of property asset management framework scheduled 4th Qtr
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.	Scheduled 3rd Qtr
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.	Scheduled 3rd Qtr
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Legislative & Other Compliance

Hawick Conservation Area Regeneration Scheme (CARS)	10	Annual review as part of programme compliance and evaluation requirements of the external funders including audit requirements.	(extra 5 days transferred from VAT assurance audit) Draft report issued 27 September 2023. Final report issued 04 October 2023. Executive Summary reported to Audit Committee on 13 November 2023.
UK Government Shared Prosperity Fund	15	Annual audits of grant-funded programmes under the terms of Agreements to assess compliance with the requirements and relevant regulations.	Initial audit work on governance and approval processes completed in Q2; projects testing scheduled Q4 to allow time for implementation due to initial delays.
Scottish Government Community Led Local Development Fund	10	Annual audits of grant-funded programmes under the terms of Agreements to assess compliance with the requirements and relevant regulations.	Initial audit work on governance and approval processes completed in Q2; projects testing scheduled Q3.
Sustainable Environment - Climate Change	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 assurance and assess compliance with legislation.	Continuous audit approach as Senior Internal Auditor attends meetings of the Sustainability Board. Assurance review scheduled 3rd Qtr to meet annual return timescales.
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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	90	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.	(15 days transferred for additional PEF assurance audit) Ongoing provision of 'critical friend' internal challenge and assurance through engagement in various forums including Fit for 2024 / Digital Transformation Programme Boards, Information Governance Group, Social Work Programme Board, Sustainability Board.
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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.	Management requests in first half of 2023/24 have been incorporated into scopes of planned assurance work.
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.	Quarterly updates to Council Management Team. Follow-Up Review of In Progress Internal Audit Recommendations scheduled 3rd Qtr. Follow up Review of Completed Internal Audit Recommendations scheduled 4th Qtr.
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.	Data sharing requests from Police Scotland now administered by Customer and Advice Support Services. Ongoing oversight of NFI data matches and further data submissions in collaboration with Services. Specific testing of counter fraud controls incorporated into assurance work.
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 Qtr. Findings will be outlined in Internal Audit Annual Assurance Report 2023/24.
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.	The Chair presented the Audit Committee Annual Report 2022/23 to Council on 25 May 2023. Schedule for Audit Committee Development Sessions 2023/24 was approved 10 May 2023; separate virtual development sessions in calendars. The 2023/24 self-assessment is scheduled 4th Qtr.
Integrity Group	5	Attend and provide support to the Integrity Group and other related groups.	Integrity Group meets quarterly.
Attendance at Boards / Committees	10	Prepare for and attend Audit 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 2024/25	10	Develop and consult on proposed coverage within the Internal Audit Annual Plan 2024/25.	Scheduled 4th Qtr.
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SBC Total	702
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Non SBC

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.	SBC Pension Fund Internal Audit Annual Plan 2023/24 approved by Joint Pension Fund Board and Committee on 21 March 2023. Audit work ongoing. Reports presented to Pension Fund Board and Committee.
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.	IJB Internal Audit Annual Plan 2023/24 approved by IJB Audit Committee on 20 March 2023. Audit work ongoing. Reports presented to IJB Audit Committee.
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Overall Total	767
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