

Appendix 2 - Internal Audit Annual Plan 2024-25

AUDIT	2024/25 (Days)	COMMENTARY
Corporate Governance		
Corporate Governance	35	Continuous auditing on progress with areas of improvement. Annual evaluation of compliance with Local Code of Corporate Governance covering the corporate whole and Directorates/Services. Prepare the 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 auditing, performing 'critical friend' role, to review the Information Governance framework including roles and responsibilities for the different data controllers (including Assessor ERO), review policy development and implementation, assess compliance with legislation, and provide annual assurance to the Senior Information Risk Owner (SIRO).
Performance Management (Framework)	25	Review the Performance Management Framework and test a sample of performance indicators in Service Plans to validate relevance and accuracy.
Risk Management	10	Review the framework for identifying and managing risk linked to the corporate vision and priorities and compliance with relevant laws and regulations.
Counter Fraud	10	Review counter fraud framework to minimise the risk and impacts of fraud from internal and external threats.
Corporate Transformation & Change	20	Review the transformation and change framework and plans for the new operating model.
Contract Management - Strategic Contracts	15	Review the arrangements for managing the lifecycle of strategic contracts.
Digital Strategy	20	Review the strategic plan for new digital initiatives and technologies to achieve more efficient business processes.
Capital Programme	30	Continuous auditing of the capital programme. Review a sample of capital projects to test key controls and verify consistency of process supported by the PMO and overseen by the Strategic Estate Management Group as capital projects approach and advance through gateways.
	185	

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Financial Governance

Value Added Tax (VAT) <i>(b/f from 2023/24)</i>	10	Review the arrangements for complying with HMRC VAT rules and preventing the council incurring costs from penalties and interest.
Financial Sustainability	30	Review the financial planning framework for the development of service business plans and budgets in line with the corporate vision and priorities.
Procurement to Payment	20	Review the management of contracts supplying goods and services to the Council.
Payroll	10	Testing key controls for the payroll process.
	70	

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ICT Governance

CGI Contract	15	Review the arrangements for managing the lifecycle of the ICT services contract.
ICT Security	10	Review ICT security arrangements for managing risk from insider and external threats. Review progress with the implementation of the Cyber Security Maturity Assessment improvement actions to ensure the Council is protected from cyber attacks.
IT Systems & Maintenance	15	Review the arrangements for supporting and maintaining business applications.
	40	

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Internal Controls

Schools Financial and Business Administration Processes	35	Review business administrative procedures for the efficient and effective use of resources in school establishments, including evaluation of the systems in place to set and monitor DSM budgets.
Waste & Recycling Services	25	Review the delivery of waste and recycling services to residents and commercial customers.
Fostering & Kinship Care	15	Review the framework for fostering and kinship care financial support.
Building Standards - Emergency Works	20	Review emergency works income and expenditure, including credit control.
	95	

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Asset Management

Property Asset Management	20	Review the arrangements for monitoring compliance with relevant laws and regulations.
Fleet Management	30	Review the arrangements for monitoring fleet compliance.
Paths Asset Management	10	Review the arrangements for monitoring managed paths.
	60	

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Legislative & Other Compliance

Hawick Conservation Area Regeneration Scheme (CARS)	15	Annual review as part of programme compliance and evaluation requirements of the external funders including audit requirements.
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.
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 awareness, and assess compliance with legislation.
	55	

AUDIT	2024/25 (Days)	COMMENTARY
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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	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.
	95	

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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.
Data Analytics	50	Provision to develop the data analytics strategy which will inform the internal audit methodology, annual planning process and staff training and development. Allocation of time in relevant audits for data analysis to be developed and utilised.
Follow-Up	15	Monitor progress with implementation of Internal Audit recommendations on a quarterly basis 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.
NFI Exercise 2024-2025 - Key Contact role	10	Oversee the planning for the Council's participation in the Cabinet Office / Audit Scotland-led National Fraud Initiative (NFI) exercise, including data submission by Services, and initial investigation by Services of data matches arising.
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	8	Provide assistance to Chair of the Audit Committee in undertaking a self-assessment of the committee against the CIPFA best practice guidance, with input from members. Plan and facilitate associated Development Sessions during the year.
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 2025/26	10	Develop and consult on proposed coverage within the Internal Audit Annual Plan 2025/26.
	125	

725

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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 Pension Fund Committee (at joint meeting with Pension 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

790
