

AUDIT	CATEGORY	2016/17 (Days)	COMMENTARY
Corporate Governance			
Corporate Governance - annual evaluation and statement 2016/17	Core	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.
Information Governance	Core	20	Review of the Information Governance framework including roles and responsibilities, policy development and implementation, and assess progress with implementation of improvement actions including transformation project.
Performance Management	Core	30	Provide independent validation of performance indicators and benchmarking information to support self-assessment and continuous improvement of the Council's services.
Workforce Planning	Core	10	Review of approach to workforce development in alignment with business and financial planning processes to provide skills, knowledge and competency requirements for service delivery to meet the Council's objectives.
Corporate Transformation	Change	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.
Adult Social Care Services	Change	30	Review of governance and accountability arrangements for the provision of Adult Social Care Services commissioned by the Integration Joint Board, including compliance requirements of the specific Scottish Government funding distributed to support the delivery of outcomes from health and social care integration.
Roads Services	Change	30	Review governance arrangements being developed as part of proposals for alternative service delivery models for Roads services, and utilisation of best practice guidance and lessons learned.
	Total	190	

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Financial Governance			
Financial key processes and controls, policies and procedures	Core	45	Assess design of key processes and controls by Management and progress with review and update of Financial Regulations and associated procedures and guidelines as part of the implementation project for the new Financial system.
Counter Fraud, Theft, Corruption & Crime	Core	20	Review of fraud prevention controls and detection processes put in place by management, and progress with Improvement Plan actions.
Income Charging, Billing & Collection	Core	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.
VAT	Core	20	Review of the VAT treatment of supplies and services made by the Council to customers.
Creditors Payments	Core	20	Review of purchased to payments processes at Service level including authorisation.
Salaries (incl expenses)	Core	20	Review of controls at Service level.
Revenues (Council Tax)	Core	20	Assess completeness and accuracy of Revenues (Council Tax) income associated with the new 2016/17 approved policy, and key controls introduced including application of discretionary exemptions.
	Total	180	

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IT Governance

ICT Review Project	Core	30	Within the next phase of transition associated with Gate Review Milestones set out in Project Plan, evaluate the role of the ICT Board, CMT and Executive Committee as part of governance, monitoring and review arrangements.
Security controls	Core	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.
Public Secure Network (PSN) Compliance	Core	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.
ICT Operational Processes	Core	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.
	Total	60	

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Internal Controls

Primary Schools	Core	30	Review of internal financial controls and business administrative procedures in place to ensure the efficient and effective use of resources in the school establishments, to complement the assurance received from Education Scotland arising from their inspection programme of schools.
Community Safety	Core	15	Review of operational and financial controls in place for the effective delivery of services and use of resources including the specific grant funding received.
	Total	45	

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Asset Management

Asset Registers	Core	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.
Capital Investment	Core	30	Review of Capital Planning basis against the priorities and outcomes set by the Council. 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. Assess progress with implementation of identified improvement actions to ensure compliance with established good practice.
	Total	55	

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Legislative & Other Compliance

Selkirk THI	SLA	15	Review as part of programme compliance and evaluation requirements of the external funders including audit requirements.
LEADER	SLA	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.
European Fisheries Fund	SLA	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.
Carbon Reduction	SLA	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).
	Total	50	

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Consultancy

Reviews	Consultancy	50	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.
Specific Requests	Consultancy	20	Highlight opportunities to reduce costs through greater economy and efficiency within systems and activities as part of strategic and service reviews.
Project Boards / Teams e.g. - Information Governance - Welfare Reform - Serious Organised Crime	Consultancy	20	Provision of internal audit advice, support and challenge to management within change and transformation programmes and projects including provision of 'critical friend' role.
	Total	90	

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Other

Contingency	Contingency	30	Investigations and other reactive work to ensure high risk issues and concerns identified by Management during the year are appropriately addressed.
Follow-Up	Follow-Up	30	Recommendations are followed-up to ensure management implementation to improve the internal control and governance arrangements.
National Fraud Initiative	Core	9	Submission of data sets and case management of data matches arising from NFI exercise.
	Total	69	

SBC Total	739
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Non Scottish Borders Council			
SB Cares	ALEO	25	To be determined and agreed with SB Cares Board and Management for review of the adequacy of the arrangements for risk management, governance and control of SB Cares.
Scottish Borders Pension Fund	Pension	10	To be determined and agreed with Pension Fund Committee and Management.
Scottish Borders Health and Social Care Integration Joint Board	IJB	35	To be determined and agreed by the Scottish Borders Health and Social Care Integration Joint Board for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources.
	Non-SBC	70	
	Total	809	