Audit/Status	Not Started	Planning/ TOR	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Reported to Audit Committee
Risk –Based Reviews	- I		.	•			1
LD Services – Financial Monitoring of Contracts	✓						June 2021
IHMS – Inventory Management	✓						June 2021
Homelessness	✓						June 2021
Management of Rent Arrears	✓						March 2021
OT Waiting Times	✓						March 2021
Client Account Administration Process	✓						March 2021
Financial Assessment Process	✓						June 2021
Corporate Procurement – up to £50k	✓						June 2021
Roads Costing System Process		✓	✓				March 2021
Pupil Equity Funding		✓	✓				March 2021
Limited Scope Financial System Reviews	- 		•	1	•		•
Council Tax – Discounts and Exemptions		✓	✓	✓	✓	✓	November 2020
Other Work	•					•	•
Integration Joint Board – Internal Audit Service	The annual audit plan for 2020/21 was approved in April 2020. One audit is complete and was reported to the September 2020 meeting of the IJB Audit Committee.						
Valuation Joint Board – Internal Audit Service	Two audit reviews will be undertaken and Terms of Reference have been agreed. Fieldwork is now underway for both reviews.						
Leisure Trust – Internal Audit Service	One risk-based review will be undertaken and Terms of Reference have been agreed. Fieldwork is now underway. The remaining allocation of audit days will be used to undertake a follow up exercise for audit reviews undertaken in prior audit years to provide assurance on the follow up process to the LT Audit Committee.						
Covid-19 Post Assurance Review	Not started. New matches from the National Fraud Initiative are expected to be received by January 2021.						
National Fraud Initiative	All high risk matches from the 2018 Exercise have been completed. A significant number of other matches have also been investigated. 89% of all matches received, including all high risk matches, have been investigated resulting in 35 frauds, 146 errors being identified totalling £70,598. Datasets are being prepared for upload for the 20-21 exercise. A further report will be presented to the March 2021 Audit Committee on progress with the 20-21 exercise.						