

2021-2022/2022-2023 Internal Audit Annual Audit Plans – Progress to 30 June 2022

Audit/Status 2021-22 Audit Plan	Not Started	Planning	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Date Reported to Audit Committee
Risk –Based Reviews							
Integrated Housing Management System – Stock Control		✓	✓	✓	✓	✓	March 2022
Learning Disability Services – Financial Monitoring	✓	Carried forward to 2022/23 Audit Plan					
Building Services – Work In Progress	Advisory work was carried out with the Service on interim process during Q1 2022. A full review of this work will be included in the audits of Building Services during 2022/23.						
Building Services – Price Checks	Advisory work was carried out with the Service on interim process during Q1 2022. A full review of this work will be included in the audits of Building Services during 2022/23.						
Occupational Therapy Waiting Times	✓	Carried forward to 2022/23 Audit Plan					
Financial Assessment Process	✓	Carried forward to 2022/23 Audit Plan					
Corporate Procurement – Supplier Management	✓	Carried forward to 2022/23 Audit Plan					
Overtime		✓	✓	✓			November 2022
Vehicle Tracking System		✓	✓	✓	✓		November 2022
Project Management Arrangements		✓	✓	✓	✓		November 2022
Employee Expenses		✓	✓	✓	✓	✓	June 2022
Limited Scope Financial System Reviews							
Debtors		✓	✓	✓	✓	✓	August 2022
Other Work							
Integration Joint Board – Internal Audit Service	The internal audit annual plan for 2021/22 is complete.						
Valuation Joint Board – Internal Audit Service	The internal audit annual plan for 2021/22 is complete.						
Leisure Trust – Internal Audit Service	The internal audit annual plan for 2021/22 is complete.						
Covid-19 Recovery Assurance Work	Ad hoc advice was provided on an ongoing basis.						
National Fraud Initiative	Matches for the 2020/21 exercise continue to be investigated. Audit Scotland will produce a report on the 2020/21 Exercise which will be reported to the September 2022 meeting.						
2020/2021 Audit Plan Completion	Five audit reports from the 2020/21 audit plan were finalised during 2021/22 including: Rent Arrears, Pupil Equity Funding, Homelessness, Client Accounts Administration Process and Corporate Procurement – Under £50,000.						

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Audit/Status 2022-23 Plan	Not Started	Planning	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Date Reported to Audit Committee
Risk –Based Reviews							
Learning Disabilities Services – Financial Monitoring of Contracts		✓					November 2022
Fleet Management		✓					November 2022
Occupational Therapy Waiting Times	✓						February 2023
Financial Assessment Process		✓					November 2022
Housing Repairs and Maintenance	✓						May 2023
Corporate Procurement – Supplier Management		✓					November 2022
Vehicle Maintenance	✓						February 2022
Void Management	✓						May 2023
Housing Waiting Lists		✓					November 2022
Parent Pay	✓						February 2023
Off Payroll Working	✓						May 2023
Corporate Purchase Cards	✓						November 2022
Limited Scope Financial System Reviews							
Non-Domestic Rates	✓						February 2023
Creditors	✓						May 2023
Compliance Reviews							
Health and Wellbeing Policy	✓						May 2023
Other Work							
Integration Joint Board – Internal Audit Service	The internal audit annual plan for 2022/23 is underway. Progress updates will be provided to the HSCP Board Audit & Performance Committee.						
Valuation Joint Board – Internal Audit Service	The internal audit annual plan for 2022/23 will be carried out in Q4.						
Leisure Trust – Internal Audit Service	The internal audit annual plan for 2022/23 will be carried out in Q4.						
National Fraud Initiative	Planning for the 2022 Exercise is underway. Data sets are due to be uploaded by end of October. Matches will be received in January 2023.						
2021/2022 Audit Plan Completion	Three audits will be finalised during 2022/23 – Project Management Arrangements; Vehicle Tracking System and Overtime. These will be reported to the November 2022 meeting of the Audit Committee.						