

2021-2022 Internal Audit Annual Audit Plan – Progress to 18 May 2022

Audit/Status	Not Started	Planning/ TOR	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Date Reported to Audit Committee
Risk –Based Reviews							
IHMS – Stock Control		✓	✓	✓	✓	✓	March 2022
LD Services – Financial Monitoring of Contracts	✓	C/f 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 review 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 review of Building Services during 2022-23.						
OT Waiting Times	✓	C/f to 2022/23 Audit Plan					
Financial Assessment Process	✓	C/f to 2022/23 Audit Plan					
Corporate Procurement – Supplier Management	✓	C/f to 2022/23 Audit Plan					
Overtime		✓	✓				September 2022
Vehicle Tracking System		✓	✓	✓			September 2022
Project Management Arrangements		✓	✓	✓			September 2022
Employee Expenses		✓	✓	✓	✓	✓	June 2022
Limited Scope Financial System Reviews							
Debtors		✓	✓	✓	✓		September 2022
Other Work							
Integration Joint Board – Internal Audit Service	The IJB internal audit annual plan for 2021/22 was approved in April 2021. Two audits are currently being finalised and will be reported to the HSCP Board Audit and Performance Committee.						
Valuation Joint Board – Internal Audit Service	The VJB internal audit annual plan for 2021/22 is now underway and fieldwork is almost complete.						
Leisure Trust – Internal Audit Service	The LT internal audit annual plan for 2021/22 is now 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 NFI 2020-21 Exercise which will be reported to the September 2022 meeting.						
B/f 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 £50k.						