

2021-2022 Internal Audit Annual Audit Plan – Progress to 31 January 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	✓						June 2022
Building Services – Work In Progress		✓					June 2022
Building Services – Price Checks		✓					June 2022
OT Waiting Times	✓						June 2022
Financial Assessment Process	✓						June 2022
Corporate Procurement – Supplier Management	✓						June 2022
Overtime	✓						June 2022
Vehicle Tracking System		✓	✓				June 2022
Project Management Arrangements		✓	✓				June 2022
Employee Expenses		✓	✓				June 2022
Limited Scope Financial System Reviews							
Debtors		✓					June 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 underway 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.						
Leisure Trust – Internal Audit Service	The LT internal audit annual plan for 2021/22 is now underway.						
Covid-19 Recovery Assurance Work	Ad hoc advice provided on an ongoing basis.						
National Fraud Initiative	Matches for the 2020-21 exercise have been received. A separate update on the exercise is on the agenda for the March 2022 Audit Committee meeting.						
B/f 2020/2021 Audit Plan Completion	Four audit reports from the 2020/21 audit plan were finalised during 2021/22 including: Rent Arrears, Pupil Equity Funding, Homelessness and Client Accounts Administration Process. Fieldwork in relation to and Corporate Procurement – Under £50k is now complete and draft report has been issued for management comment.						