

2021-2022/2022-2023 Internal Audit Annual Audit Plans – Progress to 30 September 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 | | ✓ | ✓ | ✓ | ✓ | | February 2023 |
| 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 has issued a report on the 2020/21 Exercise which will be reported to the November 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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|--|---|-----------------|------------------|---------------------------|---------------------|---------------------|---|
| Risk-Based Reviews | | | | | | | |
| Learning Disabilities Services – Financial Monitoring of Contracts | There is currently a redesign planned for LDS financial monitoring processes. Audit resource will be provided to the project and terms of reference will be agreed. | | | | | | |
| Fleet Management | | ✓ | | | | | February 2023 |
| Occupational Therapy Waiting Times | | ✓ | | | | | February 2023 |
| Financial Assessment Process | | ✓ | ✓ | ✓ | | | February 2023 |
| Housing Repairs and Maintenance | ✓ | | | | | | May 2023 |
| Corporate Procurement – Supplier Management | | ✓ | ✓ | ✓ | | | February 2023 |
| Vehicle Maintenance | ✓ | | | | | | February 2022 |
| Void Management | ✓ | | | | | | May 2023 |
| Housing Waiting Lists | | ✓ | ✓ | ✓ | ✓ | | February 2023 |
| Parent Pay | | ✓ | | | | | February 2023 |
| Off Payroll Working | ✓ | | | | | | May 2023 |
| Corporate Purchase Cards | | ✓ | ✓ | ✓ | | | February 2023 |
| 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 November. Matches will start to 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. | | | | | | |