

Audit/Status	Not Started	Planning/ TOR	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Reported to Audit Committee
Risk –Based Reviews							
LD Services – Financial Monitoring of Contracts	✓						March 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		✓					November 2020
Pupil Equity Funding		✓					November 2020
Limited Scope Financial System Reviews							
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 will be reported to the September 2020 meeting of the IJB Audit Committee.						
Valuation Joint Board – Internal Audit Service	Planning meetings are underway to agree reviews and scope of work to be undertaken during Q3 and Q4 of the financial year.						
Leisure Trust – Internal Audit Service	Planning meetings are underway to agree reviews and scope of work to be undertaken during Q3 and Q4 of the financial year.						
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.						