

## Appendix B – The Internal Audit Plan for July 2018 to March 2019

### Internal Audit Assignments:

Service	Division	Title	Indicative Scope	Corporate Objective	Internal Audit Priority rating	Total days	Quarter
Corporate & Democratic Services	Human Resources	Payroll	To provide assurance on the accuracy and integrity of payroll	All	Medium	20	3
Corporate & Democratic Services	Human Resources	Workforce Planning	To review arrangements in place throughout the Council to ensure that there are plans for a sustainable workforce	All	High	30	2
Corporate & Democratic Services	Finance Division & IT	Review of Internal Controls following a Significant Fraud in another Council.	To review internal controls in place within Finance and IT following their review of vulnerabilities resulting from the significant fraud in another Council.	All	High	20	2
Corporate & Democratic Services	Finance Division	Sales Ledger	To provide assurance on the adequacy and effectiveness of the control environment for the raising, amendment and payment of sales ledger invoices.	All	High	20	3
Corporate & Democratic Services	Legal & Governance Services	General Data Protection Regulation	To provide assurance over the arrangements in place throughout the Council for compliance with GDPR	All	High	20	4
Corporate & Democratic Services	Strategic Commissioning	Management of Contracts	To review arrangements in place within Service to manage contracts.	All	Medium	25	2
Corporate & Democratic Services	Community Planning	Local Action Partnerships	To review the adequacy of the partnerships in delivering local priorities.	All	Medium	20	4

Service	Division	Title	Indicative Scope	Corporate Objective	Internal Audit Priority rating	Total days	Quarter
Corporate & Democratic Services	Corporate IT & Revenues	Further Follow Up of Financial Assessment & Charging	To continue to follow up actions arising from 16-07 Internal Audit Report and to ensure that arrangements in place have been sustained.	4	High	15	4
Education & Children's Services	Education Services	Residential Services	To provide assurance over the revised arrangements for residential placements.	1,2,4	Medium	25	3
Education & Children's Services	Education Services	School Estate Strategy	To provide assurance on the arrangements in place to ensure that the Council has adequate planning for the school estate.	2	High	25	2
Housing & Environment	Regeneration	Tay Cities Deal	The scope for this audit will be agreed nearer the towards the end of 2018.	3,5	Medium	20	4
Housing & Environment	Economic Development	LEADER	To undertake an audit of LEADER	3, 5	High	15	3
Housing & Environment	Property Planning	Carbon Reduction Commitment & Climate Change	To ensure that the Council is complying with the initiatives for carbon reduction and climate change	5	Medium	20	3
Health & Social Care	Social Care	Carers Act	To review the adequacy of arrangements in place for the implementation of the Carers Act	4	Medium	20	4
Corporate	Various	Welfare Reform	To ensure that the Council has an understanding of the impact of Welfare Reform on Services	1,3,4	High	20	2 & 3
<i>Total days allocated to traditional audit activity</i>						315	

Consultancy Assignments:

Service	Division	Title	Indicative Scope	Corporate Objective	Internal Audit Priority rating	Total days	Quarter
Corporate & Democratic Services	Community Planning	Community Empowerment	To continue to act as a 'critical friend' and contribute to the governance framework for the development in relation to community empowerment.	2, 3, 5	High	5	2
Education & Children's Services	Whole Service	Commissioning Strategy	To provide advice and support to the Service for the implementation and monitoring of the Strategy	1,2,4	Medium	5	3 & 4
Education & Children's Services	Education Services	Inclusion Services	To provide advice and support to the Service for the future delivery of Inclusion Services	2	High	10	3 & 4
Corporate	All Services	Corporate Risk Management	To continue to support Services with embedding adequate arrangements in line with the approved risk management policy and strategy.	All	High	5	All year
Corporate	Corporate & Democratic Services	ALEOs	To continue to provide resources to ensure that there is an appropriate governance framework for the ALEOs	2, 4	High	5	All year
Corporate	Various	Transformation	To continue to provide resources to support the transformation agenda	All	High	5	All year
<i>Total days allocated to planned consultancy audit activity</i>						35	
<b>TOTAL AUDIT DAYS</b>						<b>350</b>	