

APPENDIX A – THE 2017/18 INTERNAL AUDIT SUMMARY

Audit Subject	2017/18 Audit Plan	2017/18 Status
General Outcome Focussed Assessment	Planned	Completed
Financial Management of Secondary Schools: Perth Academy	Planned	Completed
Financial Management of Secondary Schools: Kinross High School	Planned	Completed
Capital Programme	Planned	Completed
Community Justice Partnership	Planned	Completed
Management of Contracts	Planned	Completed
Northgate Housing System	Planned	Completed
Financial Assessment & Charging Follow Up	Planned	Ongoing
LEADER	Planned	Completed
Childs Plan	Planned	Completed
Embedding new Risk Management Arrangements	Planned	Completed and business as usual
IR35 consultancy	Planned	Completed
Arms Length External Organisation	Planned	Consultancy ongoing into 2018/19
Transformation	Planned	Consultancy ongoing into 2018/19
Corporate Governance	Planned	Completed
Community Empowerment	Planned	Completed
New Process Development	Planned	Removed from Audit Plan (Report 17/384 refers)
Contract Rules	Planned	Completed
Creditors	Planned	Completed
IR35 – assurance audit	Planned	Completed
Elected Members Allowances	Planned	Completed
IT Change Management	Planned	Completed
Early Learning & Childcare	Planned	Completed

Pupil Equity Fund	Planned	Completed
Council Tax	Planned	Completed
Housing Repairs & Improvement Service Financial Controls	Planned	Draft report being finalised
Corporate Health & Safety	Planned	Completed
European Social Fund	Planned	Completed
Commissioning Strategy	Planned	Completed
General Outcome Focussed Assessment consultancy	Planned	Removed from Audit Plan (Report 17/384 refers)
General Data Protection Regulations	Planned	Completed
Bus Service Operators Grant (6 monthly)	Planned	Completed
Bus Service Operators Grant (6 monthly)	Planned	Completed
Duplicate payments	Unplanned	Completed
High School Excursion	Unplanned	Completed
Whistleblowing - Primary School	Unplanned	Completed
Potential money laundering	Unplanned	Completed
Conference Parking Permits	Unplanned	Completed
Housing Benefit fraud	Unplanned	Completed