

## Appendix 2

### Work Commenced from 2018/19 Internal Audit Work Plan as at February 2019

Audit No.	Audit Title	Original Anticipated Audit Committee	Assignment brief approved	Factual accuracy confirmed	Draft Report issued	Final Report issued	Audit Committee Date ^
18-01	Initial Review of Controls following a Significant Fraud	May 2018	April 2018	April 2018	Outcome provided to Audit Committee. No separate report.		May 2018
18-02	Detailed Review of Controls following a Significant Fraud	November 2018	April 2018	December 2018	December 2018	December 2018	January 2019
18-04	Arms Length External Organisations	January 2019	March 2019				May 2019
18-05	Transformation	March 2019	April 2018				May 2019
18-06	Corporate Governance	March 2019					May 2019
18-07	Commissioning Strategy	March 2019	March 2019				May 2019
18-08	(a) Financial Assessment & Charging Follow Up	June 2018	April 2018	May 2018	May 2018	May 2018	June 2018
	(b) Further Follow Up of Financial Assessment & Charging	March 2019	February 2019				
18-09	Bus Service Operators Grant	September 2018	Completed and grant claim certified. No report required on this occasion.				
18-10	Bus Service Operators Grant	March 2019	This grant certification is no longer required as the certification can now be undertaken annually, as confirmed by the Scottish Governement.				
18-11	School Estate Strategy	November 2018	September 2018	November 2018	December 2018	December 2018	January 2019

18-12	Management of Contracts	September 2018	July 2018	August 2018	August 2018	September 2018	<b>November 2018</b>
18-13	Workforce Planning	January 2019	March 2019				<b>May 2019</b>
18-14	Welfare Reform	January 2019	March 2019				<b>May 2019</b>
18-15	Payroll	November 2018	September 2018	December 2018	December 2018	December 2018	<b>January 2019</b>
18-16	Sales Ledger	November 2018	November 2018	December 2018	December 2018	March 2019	<b>March 2019</b>
18-17	Residential Services	January 2019	November 2018	December 2018	December 2018	December 2018	<b>January 2019</b>
18-18	Tay Cities Deal	March 2019	March 2019				<b>May 2019</b>
18-19	LEADER	November 2018	September 2018	November 2018	November 2018	November 2018	<b>January 2019</b>
18-20	Carbon Reduction Commitment & Climate Change	March 2019	February 2019	February 2019	February 2019	March 2019	<b>March 2019</b>
18-21	General Data Protection Regulations	May 2019	February 2019	February 2019	March 2019	March 2019	<b>March 2019</b>
18-22	Carers Act	May 2019	March 2019				<b>May 2019</b>
18-23	Local Action Partnerships	May 2019	February 2019	February 2019	March 2019	March 2019	<b>March 2019</b>
18-24	IDEA Implementation and Continuous Auditing	March 2019					<b>May 2019</b>
18-25	Community Empowerment	March 2019	February 2019	Not applicable	Not applicable	Not applicable	<b>March 2019</b>
18-27	Inclusion Services	May 2019	March 2019				<b>May 2019</b>
18-28	Corporate Risk Management	March 2019					<b>May 2019</b>