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FINANCIAL SYSTEMS AUDITS

Budgetary Preparation and Control - Overview

The Council is facing challenging financial conditions whilst maintaining current and in many cases increased demand for services. It is therefore important for the Council to have strong financial management systems and budgetary preparation and control is a key management function in planning, cost control and gaining efficiency. Also, Members need good quality financial information to make informed decisions about which services to provide and at what level. Internal Audit's task in this time of re-organisation and resource change is to provide management with the assurance that the financial controls they depend on are robust and operating effectively. Internal audit plans to review the following areas of Budgetary Preparation and Control over the next year.

Internal Audit - Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, the annual budget cycle to ensure that it is working effectively and that satisfactory control exists. Further areas that could be reviewed include; assessing whether budgets are promptly prepared; any subsequent amendments are referred to, approved and accurately recorded on the Financial Information System; the review of budgetary control responsibilities to ensure that they are clearly defined; gaining assurance that a financial risk management process is in place to determine the level of reserves.

Government & European Grants - Overview

Government and European Grants are a key source of funding for the Council and in turn it is responsible for ensuring that there are appropriate financial controls and governance arrangements in place for the management of grants. It is important that the Council ensures that all Grants are identified and that applications are reviewed in accordance with government guidance to meet grant requirements.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are the review of Government and European Grants to ensure that grant funding is planned, applied in line with grant requirements, monitored and controlled by management.

Council Tax & Non-Domestic Rates - Overview

Council Tax and Non-Domestic Rates are a key source of income for the Council. Internal Audit will review Council Tax and Non-Domestic Rates and in particular the specific objectives set will ensure that Liability, Billing, Collection, Refunds, Recovery and Enforcement Regulations, are up-to-date and adhered to.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, ensuring that all calculations, decisions, actions, payments & refunds are valid, controlled and accurately recorded on both systems.

Capital Contracts - Overview

Investing in the Councils infrastructure is essential to providing high quality public services. Management needs assurance that there are robust governance arrangements in place surrounding capital contracts with effective project monitoring processes in place.

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Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, reviewing capital contracts in order to give assurance that the procurement regulations and appraisal process are being followed; that officer roles and responsibilities are clearly defined for each capital project and that capital contracts are fully authorised, risk assessed, sustainable, planned and costed.

Payroll - Overview

Payroll is one of the key Council financial systems enabling staff to receive payment with the appropriate deductions from salaries as required by the government and pension funds. Timetables have been established between Payroll and departments which is adhered and if not, reasons sought and corrective action taken. Effective procedures and controls are in place to ensure that staff receives the correct rate of pay, pension and tax deduction are accurate, and appropriate information management controls are in place to safeguard the staff and the Council.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, is ensuring that all payroll input is authorised and checked by departments, that payroll data is valid, correct, complete and in accordance with financial regulations and operational procedures.

Capital Accounting - Overview

The Prudential Code requires councils to consider the short and medium term affordability and the long term sustainability of their capital investment. It is therefore important to ensure that we have robust policies in place covering Capital Accounting, the Asset Register and Valuations.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are that procedures ensure that the capital expenditure programme is regularly reviewed and reported; and that the Fixed Asset Register is reconciled to the Financial Ledger as part of the year-end closedown procedure.

Debtor Accounts – Scope and Objectives

The Sundry Debtors system manages a variety of income in the Council. The system allows the raising, management and recovery of all types of debt whether one-off or recurring (periodic). Varying criteria can be applied to different types of income In order to ensure that all payments due to the Council are received promptly.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, a review of the Debtors processes to confirm that there are written Debtor procedures and there is a list of authorised users with responsibilities as defined within the Financial & Security Regulations; ensure that all calculations, decisions, actions, payments & refunds are valid, controlled and accurately recorded through sample testing.

Treasury Management - Overview

Prudent investment of cash balances which are not needed immediately, gives the Council an additional source of income. Internal audit covers Treasury Management, Borrowing, Lending and Investment Policy, strategy and procedures operated to ensure they are appropriate, adhered to and compliant with the Prudential Code.

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Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, reviewing whether the service is operated by properly trained staffed, is risk assessed, whether cash flow statements are maintained and transactions accurately recorded. Internal audit could also look at whether external service providers are appointed in accordance with the Council procurement manual and written agreements are in place.

Creditor Payments and Purchasing

In testing controls and procedures internal audit is required to test systems controls and examine supporting documentation. With the increase in transaction volume arising from computerised records, internal audit is not able to properly provide assurance without using a proven software assurance tool for analysis.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are IDEA data analysis software to review creditor and purchasing data for duplicate payments, missing invoices, tax compliance and over payments. By performing simple to construct exception testing Internal Audit will be able to spot internal control weaknesses and provide recommendations for improvements.

Cash Income and Banking - Overview

Cash, Income and Banking occurs in all departments to a larger or less extent. Internal Audit will review the new bank reconciliation process that was introduced during the last financial year.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether cash/income receipt and banking responsibilities are compliant with the Council's Financial & Security Regulations. Internal Audit will also review the processes operated to ensure that transactions are promptly and accurately recorded on the financial system with reconciliations undertaken, discrepancies recorded and explanations obtained.

General Ledger Operations - Overview

General Ledger Operations are a key function within the Council and it is particularly important that all transactions are recorded accurately within agreed timescales in order that the Council is able to produce accurate financial information to assist with the decision making process. During the course of 2011 - 2012 an Oracle Purchasing module will be introduced.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether transactions including journals and feeders are promptly and accurately coded and balances reviewed in line with set timetables. Internal audit may also look at whether the Final Accounts and data returns for Whole of Government Accounts are accurately prepared and submitted by due dates. Adherence to Accounting Standards, Financial Regulations, policy and procedures may also be tested.

Tendering Procedures - Overview

The Council is under great financial pressure and it will be very challenging to maintain the current levels of public services and meet new demands when resources are tight. More

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emphasis is being placed on the need to do more to demonstrate cost effectiveness, efficiency and competitiveness across the services. It is particularly important that the Council secures value for money when purchasing goods and services. Tendering procedures form a key role in the purchasing process.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether departmental services are following the recognised tendering process, establish whether tendering regulations and procedures are adequately detailed in the Procurement Manual and being followed in such areas as roles, duties, authorisations and responsibilities. Internal Audit may also look at whether the regulations are followed in terms of advertising, invitation, receipt, opening, evaluation; selection process is obtaining value for money.

Contract Operating Leases - Overview

There are a number of issues arising from the introduction of International Accounting Standard (IAS) one of which is IAS 17: Leases. The Council needs to have a detailed plan in place to ensure all arrangements falling under IAS 17 are identified and correctly accounted for. The Council has a large number of leases of varying sizes and complexity and they will have to consider how they are going to review these leases in order to ensure that their restated accounts are IFRS compliant. There is a risk that without a proper plan and set timescales, all lease arrangements may not be identified and therefore financial statements may not be complete.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether proper control procedures are being operated and are compliant with the Prudential Code. Or whether e-procurement is delivering the expected benefits and that arrangements are in place to assess whether contracts and operating leases are compliant with contractual undertakings and departmental budgets are set with consideration of commitments.

Car Allowances and Subsistence - Overview

The Single Status scheme for Travel & Subsistence has now been fully implemented and recent changes to the HMRC rates have been taken into account with rates being adjusted accordingly. Internal audit will review Car Allowances and Subsistence, specifically looking at whether there is a policy in place covering the claiming of travel and subsistence allowances in accordance with instructions featured in the Financial & security regulations.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, Car Allowance and Subsistence Claims to ensure that Claims made are genuine, forms are correctly completed and authorised with payments and reporting meets HMRC requirements.

Stock Taking and Work in Progress – Overview

Stocks represent an asset to the Council and can vary greatly in nature. Good stock control is important to ensure that the assets of the Council are protected. Inventories should be maintained on a continuous basis by all services.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are Council stores and depots to ensure that appropriate procedures are operated in accordance with Council Standing Orders and Financial Regulations, and to a professional standard. Internal Audit will check

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that store and depot records are complete and accurate with stocks correctly accounted for in terms of receipt, issue, calculation, valuation and review authorisation.

BUSINESS SYSTEMS AUDITS

Pyramid - Overview

The Council has a Planning and Performance Management Framework (PPMF) which was approved by the Executive in November 2008. This describes how the Council plans and manages performance at each level, from community planning to individual employee. Pyramid is the tool used to monitor and report performance in the structure laid out by the PPMF.

Internal Audit – scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether the Council has established a performance indicators and data quality policy, that procedures ensure relevant information, data, documentation and IT facilities are held securely and are readily accessible by authorised persons; and that supporting information, data, reports, etc are produced and retained.

Resource Link - Overview

ResourceLink is a web-enabled integrated suite of HR and Payroll modules. The heart of the system is a single data repository which holds all employee-related information, which can be accessed and updated by users across the Council according to individual authority levels. Information is held regarding employees' skills, qualifications and career development, pay run processing, p11d, back pay, car mileage, expenses and net to gross calculations. Reports are produced for various purposes throughout the system.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether the ResourceLink system functionality is meeting operational requirements with well managed day-to-day tasks, good quality information provided in the form of reports and securely operated with proper regard for legal and business continuity requirements.

Planning/Building Standards - Overview

Details of applications in relation to Development Management and Building Standards are recorded and held on the UNI-Form Database with all documents attached to the Civica Document management system. All Development Management documentation is available to view on Public Access via the Council's website, whereas only specific documents in relation to Building Standards are public. The Systems ensure that a fair and consistent approach is taken in the processing of all applications.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether application procedures, including those in respect of fees and collection of income, are in accordance with Statute, the Council's Standing Orders and Financial Regulations and that all applications and appeals are appropriate, bona fide and treated consistently with fees banked and properly accounted for.

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Care First – Overview

CareFirst case management system comprises a comprehensive suite of integrated modules covering the full spectrum of children's and adults services client groups. The application is fully compliant and satisfies the latest government requirements for statutory returns it has integrated workflow to support case management operations and can exchange information with central government systems. There is also a performance management tool to provide an integrated view of activities.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether procedures have been established for ensuring that employees, stakeholders, partners, contractors/agencies, service providers and suppliers, etc involved in partnership workings are aware of the organisation's integrity and ethical behaviour standards and code of corporate governance and that those procedures are being adhered to.

Leisure Management System - Overview

The system manages, manipulates and analyses customer data including, membership administration, activity, facility, class and course bookings and tracking. There is an electronic Point of Sale facility to analyse income taken, basic stock control functionality and a comprehensive reporting package. An online booking feature will be made available to use on the Council's web page in the near future.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether accounting records maintained agree with information held in the Council's General Ledger, Information held on the system is accurate, secure and accessed only by authorised staff, stores procedures are followed; and the system correctly reflects the stocks held at the Council's Leisure premises.

Fleet Management - Overview

The Tranman Fleet Management system fully utilises job recording, ordering for Fleet apart from fuel, invoicing, fuel transactions imported from Vectec fuel system, manual fuel transactions from private garages, Esso card transactions, recharging service users for fuel, defect reporting, driver/licence checks, training data, transfers to GL, accident recording, external hire desk including charging to customers, internal hires, budget accounting , stock – Issues/transfers/stock-takes, vehicle scheduling and a comprehensive reporting package for KPI's. The next stage of the Tranman project is to link in with the Debtors system.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether the functionality and use made of the system's plant hire module and production of performance data for asset management are appropriate for business and reporting requirements.

Roads Costing System

The costing ledger allows income and expenditure to be collected on a job by job basis (per works order) allowing actual balances to be monitored across many years. TOTAL comprises the Costing Ledger, General Ledger and Labour/Plant allocation modules. These modules are totally integrated and also link to the Oracle General Ledger, Northgate Payroll and Oracle Accounts Payable corporate systems.

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Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether input and output controls are in place and any problems are identified promptly; that computer reports produced are useful and all relevant authorised documentation is filed in the appropriate manner, and is available for inspection.

Environmental Health, Trading Standards & Licensing (*Regulatory Services*)

IDOX information management system is the principal system for recording service requests, interventions with businesses and the actions taken by the service of animal health, environmental health, trading standards and licensing standards. The system also programmes future inspections and produces management reports on performance, trends etc as well as providing statutory performance data. This also assists in reviewing service delivery and identifying areas for service improvement.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether policies, procedures and controls are in place and being followed. That operational database's are managed with accurate recording of service requests, inspections, interventions and action is taken across the key areas of enforcement activity. Also, whether inspection programmes and the reports produced meet service requirements and areas for improvement are identified.

Customer Service Centre - Overview

The Lagan Customer Relationship Management System integrated with Macfarlane Telephony is used within the Customer Services Centre, allowing the customer base to interact with the Council in an efficient manner through all methods of customer contact (face to face, by telephone or online). The Customer Services Centre is controlled from the main CSC Telephony Service Point where the management and systems team are based along with the main team of CSC telephony agents. This is supported by a network consisting of eleven satellite Service Points (including the 3 Islands Partnership) spread across the Council area. Customer Service Centre Staff can process information for Northgate Revenues and Benefits, Civica EDMS and Civica Cash Receipting.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, to ensure that policies, procedures and controls are in place, complied with; effective outcomes are achieved against targets and identify any areas for improvement.

Electronic Timesheets - Overview

The Electronic Timesheet system is a custom built web-based application developed in-house by ICT staff; it involves staff at offices throughout the Argyll & Bute area keying timesheet details of employees to the system and printed off by authorised payroll staff in Campbeltown who then key the details into the payroll system.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether input and output controls are in place and any problems are identified promptly, computer reports produced are useful and all relevant authorised documentation is filed in the appropriate manner, and is available for inspection.

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E-Procurement - Overview

The Pecos system houses a collection of electronic catalogues from various suppliers where goods and services can be ordered via easy-to-use, online forms for catalogue, non-catalogue and rapid entry requisitions. Approval requests are automatically routed to authorised personnel as per user profiles predefined within the system. There is electronic matching of order, invoice and receipts with various reports available to run.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether procurement objectives, policies and procedures have been established to ensure that the system complies with legislation, professional, best practice and the Council's requirements, standards and objectives; and that records are created and maintained to evidence all purchasing activities.

CORPORATE PERFORMANCE AUDITS

Partnerships - Overview

The Council has taken note of the Local Government in Scotland Act 2003 (the Act) which provides a statutory basis for Community Planning in Scotland. There is a duty under section 15 of the Act that requires Local Authorities to initiate, facilitate and maintain the Community Planning process. The duty under section 16 of the Act places a statutory duty to participate in Community Planning on Local Authorities, Enterprise, Health, Police, Fire bodies, and the Strathclyde Partnership for Transport. Strategic and local structures have been developed and meetings are held 3 times per year and are attended by those required to participate in Community Planning in terms of the Section 16 of the Act. The Council is actively working with its partners to identify a clear set of priorities that meet the needs of the community.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether senior management, members and leaders of partner bodies remain committed to partnership working and there are effective governance arrangements for partnership working – specifically scrutiny and accountability. Internal audit may also review the involvement of communities in the partnership and can demonstrate the impact of partnership working in delivering real outcomes for people and communities.

Asset Management - Overview

In recent years to ensure the widest possible review of audit topics related to capital expenditure and procurement, internal audit has undertaken a Major Capital Review with audit reports being generated as required. The Asset Management Strategic Board (AMSB) is responsible for the development and implementation of a range of procedures and processes to ensure best practice in asset management. The AMSB achieved some early success in championing the business case process and capital/asset management plans. The AMSB has achieved significant improvement in the Council's approach to asset management over the last 2 years particularly by prioritising and targeting specific asset groups. The work plan for 2011/12 continues this approach and will require the full commitment of Development and Infrastructure and Community Services Departments.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether appropriate progress is being made against plan and the Boards objectives are achieved. The asset management process which is being developed is highlighting possible resource issues for the future in relation to the gathering and recording of performance data.

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Financial Management & Efficiency - Overview

Within the Audit Plan, the review of Financial Systems has a separate audit programme; however, Finance plays a far wider role in the Council's operations. The audit of financial management in relation to Corporate Performance will look at the emphasis placed by the Council on ensuring financial management skills are being widely distributed, regular and high quality challenge of financial matters within a robust financial planning process and linking strategic objectives to financial strategy. Internal Audit will also ensure that there is a medium to long-term financial strategy with a clear understanding of cost drivers and how costs change in response to changing levels of activity.

With the funding cuts announced by the Scottish Government a greater emphasis is being placed on efficiency by all Councils. Any efficiency projects will have a financial impact for the Council.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, ensuring that efficiency has been incorporated into Council plans, the culture is supporting improved efficiency and plans for measuring the scale of efficiencies achieved are realistic and based on the correct information to monitor progress.

Procurement - Overview

A new Procurement Manual has been approved by the SMT and issued for general use; this has coincided with the completion of a Capital Programme Planning and Management Guide and Corporate Project Management Guidelines. The issue of sometimes lengthy procedural documents such as the Procurement Manual, a Capital Planning and Management Guide and Project Management Guidance from three different sources within the Council can create confusion to a greater or lesser extent. Procurement accounts for over £100m of spending and its management and supporting systems are key to the Council achieving Best Value. The importance of procurement has been recognised in the past but also in the new audit plan. Previous audits have assessed the effectiveness of the system of internal control and the associated risk management structures and processes covering procurement.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, that the Council objective of getting best value in procurement is being achieved through procurement decisions satisfying core supply needs; suppliers and contracts are managed efficiently and that robust processes and systems are in place to support advanced procurement activity.

People Management – Scope and Objectives

The Council is undergoing a major transformation exercise which has resulted in the re-structuring of all departments. This has brought benefits such as the centralisation of the HR function enabling better reporting.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, how well the Council operates its HR strategies, policies, procedures and structures to support effective people management. This includes HR strategies, policies, procedures and structures, that these are supported by effective people management and integrated workforce planning processes. Internal audit will be auditing to ensure that management communicate effectively, involve staff on issues that affect them and develop the performance of its staff to achieve set objectives.

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Governance and Accountability - Overview

Governance and accountability within the Council has received prominence with the introduction of a Corporate Governance Statement last year. This is now an annual task which results in a report and action plan presented to the Audit Committee and Council. The Council has also been working at a corporate, departmental and service level along with its external partners to meet statutory requirements and support effective public performance reporting.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether the Council continues to have clear roles and responsibilities that enable good governance, strong accountability, that support members and senior officials to be effective in their roles. That the Council promotes effective and stakeholder-focused public performance reporting and that the Council's performance reports provide good quality information for effective public accountability.

Risk Management - Overview

Responsibility for promoting risk management and defining the framework within which it will operate has recently passed to the Chief Executive's unit - Strategic Finance. The service took this opportunity to conduct a more comprehensive review of the structure and processes supporting risk management. New arrangements have been proposed, based on a substantial development of those processes currently in place, and are contained in a document entitled Managing Risk and Opportunities. Therefore the Council is ensuring that Risk Management is an effective part of the Council's Corporate Governance arrangements.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, ensuring that the organisations risk management activities are actively supported and promoted by senior officers/ members. Internal audit are likely to look at the developing risk management structure and processes to ensure that it is identifying and prioritising risks and responses to ensure risk management is contributing towards the achievement of corporate objectives.

Statutory Performance Indicators (SPIs) - Overview

The Accounts Commission issued its Direction for the financial year 2009/10, in December 2008. The Commission's 2008 Direction represented a significant change in approach to the responsibilities for external audit. It placed increased emphasis on self determination by councils for performance material reported to the public, in accordance with the principles and guidance underlying Best Value. Consequently, the Council external auditors, Grant Thornton UK LLP, did not review the accuracy of the individual SPIs for 2009/10. Internal Audit therefore made the decision to review the 20 SPIs that the Council had to submit to Audit Scotland. Of the 20 audited, 12 were judged correct 5 had to be amended after discussion with the appropriate departmental staff and the remaining 3 required considerably more effort from Internal Audit before the final figures could be agreed.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are the review of the 2011 /12 SPIs, to ensure that systems for recording data are correct. Spot checks will be undertaken to ensure that systems recording and reporting are correct.

Performance Management - Overview

The Council's Corporate Plan has been reviewed and is now a simplified document based on the new vision and values. The Plan clearly identifies priority outcomes for the Council

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that are linked directly to National Outcomes. Performance management is a feature of quarterly meetings between the Chief Executive and Executive Directors where performance successes, challenges and planned actions to address challenges are discussed. Quarterly reports are presented to the Council's Executive Committee and Member scrutiny takes place of the Departmental and Council scorecards.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, ensuring that the Council is improvement oriented, demonstrates a performance culture and has the processes in place to deliver performance management; internal audit may also look at how the Council uses Inform, Consult and Engage (ICE) in effectively reviewing its services.

Information Management - Overview

Information management is of key importance to the Council because of its geographical location and communication challenges. Within the Audit Plan there is a specific section for Business Systems, in terms of data integrity and controls.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are the importance of information management for management and members in understanding the Council's activities. Internal audit may also look at whether there is sufficient information management and technology support for effective service delivery.

Community & Customer Engagement - Overview

As part of the Council's commitment to Community Planning Partnership (CPP) the Council has set up 4 Local Area Community Planning Groups (LACPGs) as well as 3 Community Planning Partnership Thematic Groups. The Council has a Community Engagement Action Plan which is reviewed and updated and this is reported to the Community Planning Partnership Management Committee. The Management Committee, LACPGs and the Thematic Groups report to the CPP on a regular basis. Council CPP and Single Outcome Agreement Annual Reports are submitted to the CPP. The Management Committee agreed to the formation of a 3rd Sector and Communities CPP Sub-Group to ensure that Community Engagement is given the same strategic guidance and monitoring as the other CPP Thematic Groups. The Council is working with its Community Partners to identify a clear set of priorities that meet the needs of the community. The Council is developing a co-ordinated approach to improving customer service.

Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, whether the Council is demonstrating its commitment to and understanding the needs and aspirations of communities. Internal audit may look at whether communities get involved in the decision-making process and planning; and that there are monitoring arrangements in place to record the level of community engagement.

Equality & Sustainability - Overview

The focus of the equality audit is principally on the Single Equalities Act and the responsibilities it places on the Council and its management. With regard to Sustainability, the Council is committed to achieve primarily through a reduction in greenhouse gases, the recycling of waste and the increased use of energy from renewable sources, to deliver increased levels of sustainability in its operations.

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Internal Audit – Scope and Objectives

The areas that Internal Audit is likely to concentrate on are, how the Council demonstrates it is providing equality of opportunity within a diverse workforce and delivering positive outcomes for its diverse communities. Internal audit will review whether sustainability issues are embedded in the Council's vision and strategic direction. That sustainability issues are embedded in governance arrangements and its use of resources contributes to sustainability.