

## Appendix1. Audit Plan

AUDIT PLAN 2015/16			Planned days	Outline Scope
Department / Service Area	Sub Service	Topic		
<b>CROSS CUTTING</b>				
	Single Outcome Agreement	Delivery Plan Monitoring	30	Arrangements for Delivery Plan monitoring, reporting and escalation.
	Health and Social Care Integration	Governance Arrangements	30	Governance Arrangements
	Risk Management	Policy and Procedures	25	Review of Risk Assurance Mapping and Risk Appetite
	Performance Management	Scorecards	25	Accuracy of information, review of indicators /measure used. Review of supporting documentation.
Total Cross Cutting			<b>110</b>	
<b>CUSTOMER SERVICES</b>				
Customer and Support Services	Revenue and Benefits	Housing Welfare Payments	20	Control Environment. Legislative Compliance and reporting arrangements
	Procurement	Pecos	20	Control Environment. Housekeeping and Reconciliations. Year End Processes
Facility Services	Asset Management	Survey Condition Arrangements / Lifecycle planning	20	Policies and Procedures including assessment and reporting.
	Transport	School Transport	20	Procurement including Contractual arrangements
	Catering	School Meals	15	Arrangements for compliance with Children's and Young Peoples Act requirements
Improvement and HR	Human Resources	Training needs analysis and provision of training	15	Training Need Analysis /Provision of Training arrangements arising for PRD's.
	Health and Safety	Recording and Reporting	15	Recording and Reporting arrangements.
Governance and Law	Licensing	Taxi	15	Compliance with Legislative requirements / Policy
<b>Total Customer Services</b>			<b>140</b>	

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COMMUNITY SERVICES				
Adult Services	Homecare	Resource Allocation System	15	Control Environment. Application of policy
Children and Families	Hostels	National Care Standards	15	Compliance with National Care Standards
	Early Years	Children and Young People Act – 600 hrs	15	Arrangements for compliance with Children’s and Young People Act
	Out of Authority Placements	Control Processes	15	Control Environment.
Community and Culture	Homelessness	Legislative compliance	15	Compliance with Legislative changes (Dec 2012)
Education	Education - SQA Entries	Policies and Control	15	Submission process
	Education - Exclusions and Truancy	Policies and Controls	15	Policies and Controls
	Education - Looked after Children	Equality of provision	15	Equality of provision
<b>Total Community Services</b>			<b>120</b>	
<b>Development and Infrastructure Services</b>				
Economic Development and Strategic Transportation	Economic Development Action Plans	Delivery of Plans	25	Arrangements including monitoring, reporting and escalation.
	Townscape Heritage Initiative and Community Area Regeneration Schemes	Delivery of Outcomes	15	Evidence of project compliance / Delivery of Outcomes including monitoring and reporting.
Roads and Amenity	Capital Projects	Scoping and Design Protocols	20	Scoping and Design Protocols
	Roads Maintenance	Prioritisation of Maintenance Protocols	20	Prioritisation Protocols. Compliance
Economic Development	Piers and Harbours	Management Arrangements	20	Application / compliance with policy and procedures.
Planning and Regulatory Services	Enforcement Retrospective permissions	Compliance	20	Arrangements for Enforcement / Retrospective Permissions
<b>Total Development and Infrastructure</b>			<b>120</b>	

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<b>Continuous Monitoring Programme</b>	Arrangements of prevention /detection of Fraud. Anti-Fraud Strategy. Serious Organised Crime.		30	Policy review. Participation in NFI
	Budgeting	Cipfa Matrix Testing	15	Internal Control Environment
	General Ledger	Cipfa Matrix Testing	15	Internal Control Environment
	Creditors	Cipfa Matrix Testing	15	Internal Control Environment
	Debtors	Cipfa Matrix Testing	15	Internal Control Environment
	Payroll	Cipfa Matrix Testing	30	Internal Control Environment
	Treasury Management	Cipfa Matrix Testing	15	Internal Control Environment
	Council Tax and NDR	Cipfa Matrix Testing	15	Internal Control Environment
	Establishment Visits	School Funds Imprest Accounts	15	Internal Control Environment
<b>Total Continuous Monitoring</b>			<b>165</b>	
Verification Activity /Short Audits	Leader	File and Claim review	10	Evidence Compliance with award Criteria
	Flag	File and Claim review	10	Evidence Compliance with award Criteria
	Airports	Aerodrome Operation Manual	10	Evidence Compliance with Aerodrome Operating Manual
	LGBF	Accuracy of Submission	10	Accuracy of Submission
	Disposal Policy	Policy Review	10	Policy review /compliance
	Electronic Signatures	Policy Review	10	Policy Review
<b>Total Verification</b>			<b>60</b>	
Health and Social Care Scheme of Integration – Development of Risk Management and Auditing Arrangements			40	Development of support arrangements as per Scheme of Integration to support Partnership in respect of Risk Management and Auditing
Internal Audit Management			140	Planning & reporting Risk Management Service Support and Advice Project Support and Advice
Contingency			80	Investigations, Adhoc requests.
<b>Total Audit Days</b>			<b>995</b>	