

INTERNAL AUDIT - 2018/19 PLAN

A. INTERNAL AUDIT ASSIGNMENTS

Service Audits	Risk	Est. Staffing Days	Comments
Roads including Scord Quarry	M	70	4th Quarter
Hostel	M	15	3rd Quarter
Self Directed Support - Equivalancy model	M	15	2nd Quarter
HR / Health & Safety	M	50	1st Quarter
Rents	H	20	2nd Quarter
Recovery	M	10	2nd Quarter
Local Taxation	H	25	2nd Quarter
Insurance c/fwd	M	10	4th Quarter

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Annual Reviews

Performance Indicators		5	3rd Quarter
Credits / Hardship- Shetland College		12	Quarter 2 / 3
LEADER		10	3rd Quarter

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Corporate Reviews

Data Protection & Retention & Destruction – (to be developed to include information classification and information security) c/fwd	H	29	To be undertaken in consultation with Team Leader - Administration
Flexitime/Annual Leave/TOIL	M	30	3rd Quarter
i-phones / i-pads	M	10	1st Quarter
Disaster Recovery & Business Continuity (joint piece of work with risk management)	H	20	3rd Quarter
Personal development plans	M	10	4th Quarter.
Travel Policy	M	15	3rd Quarter
IR 35 Tax Legislation	H	10	3rd/4th Quarter.
Surprise petty cash / cash security checks per Executive Manager - Finance	M	5	Ongoing throughout year
Grants c/fwd	M	5	1st Quarter
Telematics c/fwd	M	7	1st Quarter

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IT Reviews

Change Management	M	10	2nd Quarter
SLA's with third parties	M	10	2nd Quarter
Dundee Council fraud controls review. BACS and user access levels.	H	10	1st Quarter
Project Boards		5	Ongoing
Systems Access		10	Relating to service audits

45**Other Issues for 18/19**

Follow Up Audit Monitoring (3 days c/fwd)		13	Key audit issues from 17/18 audits - 3rd & 4th Quarters.
Integration Joint Board (IJB) - Directions. (2 days c/fwd)		22	4th Quarter

35**B.CONTINGENCY, ADMINISTRATION & MANAGEMENT**

Subject	R/Order	Staffing Days	Comments
Service Management		70	
CMT Contingency		20	
Contingency		19	
Internal Audit files review		3	
Administrative Duties		50	
Estimate		162	

TOTAL STAFFING DAYS REQUIRED 625

TOTAL STAFFING DAYS AVAILABLE 625

C/fwd Audit Plan 17/18			
Follow ups		3	1st Quarter
IJB		2	1st Quarter
Data Protection & Retention & Destruction	H	29	2nd Quarter
Insurance	M	10	1st Quarter
Grants	M	5	1st Quarter
Telematics	M	7	1st Quarter

SUPPORTING NOTES

	FTE
Executive Manager	0.33
Internal Auditor & Internal Audit Assistant	2
Internal Auditor	0.81
	<u>3.14</u>

Criteria used for Staffing Day Availability				Staff Days
Total Staffing Days		(52 x 5) =	260 x 3.14	816
Less:				
Holiday Entitlement		(34 x 2.81 + 32 x 0.33) & 10 c/fwd		-116
Training / SLACIAG & CASG / Study		10 + 20 + 10		-40
Public Holidays		(6 x 3.14)		-19
Sickness (est.)		(5 x 3.14)		-16
				-191

Staffing Days Available - per annum	625
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