

## SOUTH AYRSHIRE COUNCIL INTERNAL AUDIT PLAN 2024/25

No	Audit Area	Objectives	Link to Council Plan Priorities and Cross Cutting Themes	Link To Strategic Risk Register (as at 1/8/23)	Estimated Days	Total Estimated Days
<b>Key Corporate Systems</b>						
1	Main Accounts	Follow up actions from 2024/25 audit work if required and obtain assurance controls are operating effectively.	Best Value	3/11	15	
2	HR & Payroll	Follow up actions from 2024/25 audit work if required and obtain assurance controls are operating effectively.	Live, Work Learn/Best Value	11	15	
3	Procurement	Follow up actions from 2024/25 audit work if required and obtain assurance controls are operating effectively.	Best Value	11	15	<b>45</b>
<b>Governance/Best Value</b>						
4	National Fraud Initiative (NFI)	Co-ordination and Monitoring of Exercise.	Best Value	4	10	
5	Following the Public Pound	Ayrshire Growth Deal - Follow Up of actions from 2023/24 Assignment (if required). Review of contract management within the AGD programme.	Best Value	1	20	
6	Government and Best Value	Obtain assurance that adequate arrangements are in place for the use of consultancy services throughout the Council.	Best Value	4	20	
7	Following the Public Pound	Obtain assurance that there are adequate arrangements in place across the Council to monitor the receipt and issue of grants.	Best Value	1	20	<b>70</b>
<b>ICT Auditing</b>						

8	Access Controls	Obtain assurance that there are adequate controls in place over the employee access to Council networks, systems and devices within schools.	Live, Work Learn/The Promise	13	15	<b>15</b>
<b>Directorates</b>						
9	Health and Social Care Partnership	Financial Intervention Orders/Corporate Appointeeship - Review of the financial intervention orders/corporate appointeeship procedures to confirm carried out timeously.	The Promise/Our Ageing Population	6	15	
10	Health and Social Care Partnership	CM 2000 review to confirm it meets expected objectives and that outputs from the system are reliable.	The Promise/Our Ageing Population	6	20	
11	Education	Review the use of Pupil Equity Fund (PEF) to confirm compliance with the conditions of the fund/national guidance.	The Promise,/Live Work Learn	9	15	
12	Strategic Change and Communities	Climate Change - scope to be agreed following development of national audit programme.	Sustainability, climate change and biodiversity	8	15	
13	Chief Executives (Human Resources)	Using Data analytics to confirm all employees have a current/valid Protection of Vulnerable Groups (PVG) Certificate in place where required.	The Promise/Our Ageing Population	6	10	
14	Housing Operations and Development	Review of Transport Management System post implementation to confirm it meets expected objectives.	Spaces and Places	13	20	
15	Housing Operations and Development	Review Performance information included in the Annual Return on the Charter (ARC).	Best Value	3	15	
16	Housing Operations and Development	Review of Scottish Housing Regulator - Annual Assurance Statement.	Spaces and Places	3	20	

17	Housing Operations and Development	Obtain assurance that the new procedure for malicious damage invoices includes adequate controls and is operating effectively.	Best Value	4	10	<b>140</b>
<b>Regularity</b>						
18	Continuous Auditing	Account Payables, Payroll and Debtors and develop the use of Continuous Audit throughout the Council.	Best Value	4	40	
19	Grants	Audit of claims and annual review of procedures, Ayrshire Rural and Island Ambition Fund (ARIA).	Live, Work, Learn	4	10	
20	Grants	Review of evidence to support Network Support Grant claim.	Spaces and Places/Our Ageing Population	4	5	
21	Self-Assessment Checklist	Internal Control Self Assessment Toolkit - Management of the Annual Process - Social Work Locations.	The Promise/Our Ageing Population	4	10	
22	Self-Assessment Checklist	Internal Control Self Assessment Toolkit - Management of the Annual Process - Schools.	Live Work Learn/The Promise	4	10	
23	Stores	Obtain assurance that there are adequate controls in place to ensure Property Maintenance stock adjustments between the stock count and end and 31/3/2024 are correctly recorded.	Best Value/ Live, Work, Learn	14	5	<b>80</b>
<b>Follow Up Reviews</b>						
24	Directorates	Follow up of Actions from 2023/24 Audit Assignment - <b>Waste Management.</b>	-	5/15	7	
25	ICT Auditing	Follow up of Actions from 2023/24 Audit Assignment- <b>Social Media.</b>	-	5/13	5	
26	ICT Auditing	Follow up of Actions from 2022/23 Audit Assignment - <b>Systems Access Controls.</b>	-	5/13	10	

27	Governance and Best Value	Follow up of Actions from 2023/24 Audit Assignment- <b>Participatory Budgets.</b>	-	1/5/11	5	
28	Directorates	Follow up of Actions from 2023/24 Audit Assignment- <b>Cash income at Leisure facilities.</b>	-	4/5	5	
29	Governance and Best Value	Follow up of Actions from 2023/24 Audit Assignment - <b>Procurement - Framework Agreements.</b>	-	4/5	5	<b>37</b>
<b>Other Entities</b>						
30	AVJB	To be approved by AVJB	-	-	25	
31	IJB	To be approved by IJB	-	-	25	<b>50</b>
<b>Other</b>						
32	Investigations	Allowance for investigations of irregularities.	-	4	25	
33	Advice and Guidance	Client requests, advice and consultancy - including participation on working groups.	-	-	10	
34	Transformation Programme	Allocation of time to allow Internal Audit to provide advice & guidance and support to the Transformation Programme.	-	3	30	
35	Contingency	Contingency budget for unplanned commitments arising during the year.	-	-	20	
36	Closure of prior year assignments	Allowance of time for the closure of prior year audit work into 2024/25.	-	-	55	
37	Management and Audit development	Internal Audit planning, annual reporting, and quarterly reporting and Chief Internal Auditor Review of assignments.	-	-	46	
38	Quality Assurance Improvement Programme (QAIP)	Annual self-assessment of compliance with PSIAS.	-	-	5	<b>191</b>
<b>TOTAL</b>						<b>628</b>