



Five year Internal Audit plan coverage

Committee Audit and Standards

Date of meeting 12 June 2020

Date of report 21 February 2020

Report by Assistant Chief Executive

1. Object of report

To provide the Audit and Standards committee with an overview of Internal Audit coverage over a five year period including the approved Internal Audit plan for 2020/2021.

2. Background

Committee request

At its last meeting on 14 February 2020, the Audit and Standards committee requested an overview of Internal Audit coverage over a five year period.

Internal Audit planning

The annual Internal Audit plan provides the direction of travel and a framework for audit engagements in the forthcoming year. Each plan is aligned to the Partnership's strategic objectives, the (local) code of corporate governance and assurance framework(s), whilst having scope to be responsive to change.

The risk-based plans and the scope of each engagement are informed by:

- assurance framework(s);
- risk registers;
- Strategy Group consultation;
- external factors (i.e. government initiatives, intelligence, and networking).

3. Outline of findings

Internal Audit coverage

Internal Audit planned delivery and reporting is subject to change in-year to provide an agile, independent and objective assurance on the internal control environment.

Appendix 1 shows the main risk areas and the associated engagements over a five year period including the approved Internal Audit plan for 2020/2021.

Note: Internal Audit work complements the reports presented to committee from assurance providers in accordance with the Audit and Standards Committee Terms of Reference.

4. Committee action

The committee is asked to note the contents of this report.

5. Consequences

Policy consequences	<i>In accordance with the Audit and Standards Committee Terms of Reference.</i>
Legal consequences	<i>None.</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Equalities consequences	<i>None.</i>
Risk consequences	<i>None.</i>

Name Valerie Davidson

Name Gordon MacLennan

Title Assistant Chief Executive

Title Chief Executive

For further information, please contact Valerie Davidson, Assistant Chief Executive on 0141 333 3298.

Audit and Standards Committee 12 June 2020

Supplementary report – 5 year Internal Audit plan coverage

Risk area	Engagement title	Financial year				
		2016/17	2017/18	2018/19	2019/20	2020/21 – plan
Budget (Core Financial Systems)	VAT administration	✓				
	Banking charges	✓				
	Creditor payments		✓			
	Payroll			✓		
	Treasury Management			✓		
	Debtors				✓	
	Budgetary control					✓
Fraud and Error (Prevention initiatives)	Credit and procurement cards	✓				
	Money laundering	✓				
	Expenses		✓			
	Procurement award administration		✓			
	Creditor standing data		✓			
	Procurement contract variations			✓		
	National Fraud Initiative (NFI) / Fraud awareness	✓	✓	✓	✓	✓
Governance	Assurance framework	✓	✓	✓	✓	✓
	Local code of corporate governance	✓	✓	✓	✓	✓
	Audit Scotland reports	✓	✓	✓	✓	✓
	Health & Safety reporting	✓				
	Carbon Reduction Commitment reporting	✓	✓	✓	✓	
	Public Bodies Climate Change Duties reporting	✓	✓	✓	✓	✓
	General Data Protection Regulations implementation		✓			✓
	Declaration of interest arrangements				✓	
Equalities reporting					✓	
Information security (Digital engagements)	Digital change, file and back-up controls	✓				
	Portable digital equipment	✓				
	Cyber resilience arrangements		✓	✓	✓	✓
	Social Media		✓			
	Digital service providers			✓	✓	✓
	Recruitment and Vetting arrangements	✓		✓		✓

Appendix 1

Risk area	Engagement title	Financial year				
		2016/17	2017/18	2018/19	2019/20	2020/21 – plan
Customer service	MyBus administration		✓			
	Complaints handling			✓		
	Contract audit of cleaning services				✓	
	Contract audit of security arrangements			✓		
Concessionary Travel scheme	Strathclyde Concessionary Travel Scheme	✓				✓
Bus services	Bus infrastructure arrangements	✓				✓
	Travel centre administration	✓				
	Bus station cash uplift arrangements		✓			
	Subsidised bus service		✓			
	School Transport administration		✓	✓	✓	✓
	Bus station administration			✓		
	Community Transport grant awards				✓	
	Bus information systems				✓	
	Bus compliance and inspection					✓
	Policy application	Pension scheme reporting	✓			
Alcohol and drugs					✓	
Training outcomes					✓	
Project delivery	Grant funded projects	✓				
	Contract audit of subway tunnel lining	✓				
	Manufacturing and Supply Agreement payments		✓			
	Smartcard administration	✓				✓
	Capital programme delivery					✓
Subway	Annual stock count arrangements	✓	✓	✓	✓	✓
	Subway station office administration	✓	✓	✓	✓	✓
	Subway station cash uplift arrangements		✓			
	Subway suspension ticketing arrangements	✓				
Value for money	Advertising income		✓			
	VFM study of printing costs				✓	
	Asset management arrangements					✓