

# **Agenda Item**

**9**

**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: Internal Audit Plan 2017/18**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 29 September 2017**  
**Author: Internal Audit Manager**

**1. Introduction**

1.1 This paper provides details of the development of the 2017/18 Internal Audit Plan, summarises planned work, and sets out the mechanism for reporting on findings arising from that work.

**2. Development of the Internal Audit Plan**

2.1 Annual Internal Audit coverage is based on discussion with the Assessor, review of relevant documentation (eg Service Plan and risk registers), and Internal Audit's own assessment of risk.

2.2 In addition, Internal Audit review, on an ongoing basis, emerging and developing risks, and these are built into our Audit Needs Assessment for consideration in current and future years' Internal Audit Plans.

**3. Planned Internal Audit Coverage**

3.1 The focus of Internal Audit's work during 2017/18 will be on:

- the General Electoral Roll registration process;
- the IT control environment; and
- input to the Annual Governance Statement Assurance Questionnaire process.

3.2 In addition, time will be allocated to the provision of ad hoc consultancy and advice. This will allow Internal Audit to provide advice on guidance and controls and input to short term assignments requested by the Assessor.

**4. Reporting Arrangements**

4.1 Matters arising from Internal Audit work will be reported to the Assessor in the form of a draft audit report. The draft report will provide a statement on the level of assurance that can be provided on the systems of risk management, governance, and control, as well as an

action plan setting out specific audit recommendations. The overall assurance will be provided in line with the definitions set out at **Appendix 1**, and the Assessor will be expected to provide responses to each recommendation in line with timeframes agreed prior to the commencement of the review. The report and completed action plan will form the final record of the audit, and the basis for subsequent follow-up work.

4.2 Periodic reports will be provided to the Board detailing progress in completing the 2017/18 Internal Audit Plan and highlighting any key findings or emerging themes.

4.3 Internal Audit will produce an Annual Assurance Report providing an opinion on the overall adequacy and effectiveness of the Board's control environment. This report will include a summary of work undertaken and a comparison of work completed against work planned.

## **5. RECOMMENDATIONS**

### **5.1 The Board is asked to:**

**5.1.1 agree planned Internal Audit coverage for 2017/18; and**

**5.1.2 note that progress against the Plan will be reported to the Board and summarised in an Annual Assurance Report.**

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**Internal Audit Manager**

**Date: 15 September 2017**

Author: Gordon O'Connor, Internal Audit Manager  
Contact: tel 07872 048 030, email goconnor@clacks.gov.uk  
Date: 15 September 2017

### **Appendices:**

Appendix 1 – 2017/18 Internal Audit Assurance Categories

### **List of Background Papers:**

No papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act 1973.

**2017/18 INTERNAL AUDIT ASSURANCE CATEGORIES**

<b>Level of Assurance</b>	<b>Definition</b>
<b>Substantial assurance</b>	Largely satisfactory risk, control, and governance systems are in place. There may be some scope for improvement as current arrangements may undermine the achievement of objectives or leave them vulnerable to error or abuse.
<b>Limited assurance</b>	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
<b>No assurance</b>	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.