

ASSIGNMENTS PLANNED FOR PERIOD APRIL 2017 TO MARCH 2018

No.	Service	Purpose and Scope of Assignment
A1	Corporate and Housing / All Services	<p>Payroll Transactional Testing We will focus on testing a sample of new starts, payroll related changes, and leavers.</p> <p>This will include the accuracy and timeliness of processing, the authorisation of payroll related changes, and the adequacy of management information.</p>
A2	Corporate and Housing / All Services	<p>Recruitment and Selection This review will cover the recruitment of permanent, temporary, and casual staff, from identification of need through to signing of contract of employment.</p> <p>The sample reviewed will include individuals recruited both internally and externally, and will consider the arrangements that have been established to undertake pre-employment checks.</p>
A3	Corporate and Housing	<p>Housing Revenue Account – Key Controls The Housing (Scotland) Act 1987 sets out the requirement for Local Authorities to maintain a dedicated Housing Revenue Account (HRA) in relation to their housing stock. In 2014, the Scottish Government supplemented this with the issue of ‘Guidance on the Operation of Local Authority HRAs in Scotland’.</p> <p>Internal Audit will review arrangements established to ensure compliance with the ‘Key Principles’ set out in this Guidance.</p>
A4	All Services	<p>Council of the Future – Assurance Role Internal Audit will focus on high level governance and management arrangements, and the regime of progress reporting through the Council of the Future (COTF) Board and to Members.</p> <p>We will also review a sample of specific projects being taken forward as part of the COTF programme. This work will focus on the robustness of project plans, and on arrangements for tracking and reporting on progress against these.</p>
A5	Corporate and Housing / All Services	<p>Sundry Debtors We will review arrangements for the identification, invoicing, and collection of sundry debts.</p> <p>This will focus on the framework of policies and procedures that govern the Council’s approach to debt management, collection, monitoring, and write off, as well as transactional testing to assess the effectiveness of these arrangements.</p>

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A6	Corporate and Housing / All Services	<p>Procurement / Contract Monitoring Internal Audit will undertake a review of procurement governance arrangements, encompassing roles, responsibilities, policies, and procedures. We will identify and assess controls established to ensure that these are reflected in operational practice.</p> <p>In particular, we will focus on systems for the ongoing monitoring of contracts, and for dealing with, and reporting on, any mid contract variations that arise.</p>
A7	Corporate and Housing	<p>Cyber Security Internal Audit will assess controls established to manage cyber security risks.</p> <p>This will include review of policies, security standards, and associated procedures and guidance; cyber security roles and responsibilities; arrangements for communicating risks to staff; systems for the monitoring of, and reporting on, attempted cyber security attacks; and continuity and recovery plans should the Council fall victim to a cyber security breach.</p>
A8	Children's / Adult Social Work	<p>Public Protection (Children and Adults) - Governance Internal Audit will review Public Protection governance arrangements. This will include strategy, policy and procedures, and arrangements for ensuring their practical application.</p> <p>In particular, we will review arrangements for partnership working (for example through information sharing protocols) and for the provision of meaningful management information and reports.</p>
A9	Development / Children's / Adult Social Work	<p>Social Care and Education Transport This review will cover the arrangements established to transport users of social work services to and from their care setting and pupils with Additional Support Needs to and from school.</p> <p>We will focus on the process for procuring transport, and for the subsequent monitoring of service delivery. This will include arrangements established to assess the efficiency and effectiveness of service provision, as well as the extent to which transport provision meets the needs of service users.</p>
A10	All Services	<p>Code of Corporate Governance This review will focus on the Council's overarching framework of corporate governance documents and practices, based on the principles set out in the CIPFA / SOLACE 'Delivering Good Governance in Local Government' Framework.</p>

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A11	All Services	<p>Welfare Reform To cover governance, planning, and change management, and arrangements for assessing and addressing the impact of reforms.</p>
A12	Corporate and Housing / Children's / Adult Social Work	<p>Procurement of Services from External Providers of Social Work Services This will cover the procurement of services and subsequent contract monitoring and management. In particular, we will focus on arrangements for the checking of service user care packages, and that the costs of these packages match prices set out in contract pricing schedules.</p>
A13	All Services	<p>Follow Up of Internal Audit Recommendations All recommendations made by Internal Audit will be uploaded to the Covalent system, with responsibility for implementing each recommendation allocated to the relevant manager.</p> <p>While Internal Audit will not follow up on the implementation of all recommendations, we have allocated time to the targeted follow up of a sample of these.</p>
A14	All Services	<p>Consultancy Work The Internal Audit Charter is clear that the provision of ad hoc consultancy and advice to Services is a key element of Internal Audit's role.</p> <p>This time will be used to allow Internal Audit to: be involved in corporate projects and working groups; provide advice on guidance and controls; and deliver short term assignments requested by Services.</p>
A15	All Services	<p>National Fraud Initiative The National Fraud Initiative (NFI) is a bi-ennial counter fraud exercise using data matching to identify potential fraud and error. In Scotland, the NFI is administered by Audit Scotland, with the results of the data matching exercise made available to individual Councils via a secure website.</p> <p>The Internal Audit Manager is 'key contact' for Falkirk Council.</p>
A16	All Services	<p>Continuous Auditing The purpose of continuous auditing work is to consider, review, and test transactional systems on an ongoing basis.</p> <p>For 2017/18 this will focus on the testing of payments to suppliers of goods and services, with the aim of identifying and recovering any duplicate amounts paid.</p>
A17	To Be Confirmed	<p>Reciprocal Audit Review with West Lothian Council West Lothian Council Internal Audit will undertake a review of an agreed Falkirk Council system, and vice versa.</p>

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A18	Internal Audit	<p>External Quality Assessment – Participation in External Quality Assurance Programme</p> <p>This exercise has been deferred from 2016/17. Falkirk Council's Internal Audit section will be subject to External Quality Assessment (EQA). Five yearly EQA is required by the Public Sector Internal Audit Standards.</p> <p>The review will be undertaken by another Local Authority's Internal Audit Manager, and will require preparation and engagement on the part of Internal Audit.</p>
A19	All Services	<p>Falkirk Pension Fund</p> <p>Falkirk Council's Internal Audit Section provides Internal Audit Services to Falkirk Pension Fund. Coverage will be agreed with the Pensions Committee and Board, and will include transactional testing of new member contributions, transfer values, and pension payments.</p>
A20	Falkirk Integration Joint Board	<p>Falkirk Integration Joint Board</p> <p>The Chief Internal Auditor of NHS Forth Valley is fulfilling that role for the IJB for the three years from 01 April 2016. An IJB Internal Audit Plan for 2017/18 will be presented to the Board's Audit Committee in due course.</p> <p>Falkirk Council's Internal Audit Section will provide resource to support the IJB Chief Internal Auditor in discharging his duties.</p>
A21	Falkirk Community Trust	<p>Falkirk Community Trust</p> <p>To be determined and agreed with Trust management.</p>