

Appendix E

Assurance Area and Audit topic	Audit Days	Brief description of the audit scope and purpose	Corporate Objective / risk	Q1 audit days	Q2 audit days	2nd Half of 2018-19 first call
Community and Environmental Services						
Environment, Development and Transport Committee						
Highways Infrastructure	15	Assurance that the agreed actions from the 2017 review of compliance with the Code of Practice for a well managed highways infrastructure are either fully implemented or robustly planned for	RM001 Commercialisation			15
DIY Waste - charging at recycling centres -	15	Assurance over the adequacy and effectiveness of key internal controls in respect of NCC receiving all monies due from DIY waste (proposed introduction April 2018)	RM002	15		
Norwich City Agency Agreement	15	Assurance that governance, contract monitoring and financial controls are operating efficiently and effectively	RM004 Commercialisation			15
External Funding - Museums, Environment and Arts	days inc. in Communities below	Assurance that funding conditions are being met	RM002 Commercialisation	days inc in Communities below		
Communities Committee						
Active Norfolk	12	Assurance that governance and financial controls are operating efficiently and effectively	RM002 Commercialisation	12		
Libraries open access	15	Assurance on stock controls and processes	Commercialisation			15
External Funding - Museums, Environment and Arts	12	Assurance that funding conditions are being met	RM002 Commercialisation			12
Fire and Rescue -Preparation for the National Inspection regime	15	Assurance over NF&R preparation of the HMIC visit - National Inspection regime		15		
Public Health - Road Safety Team	12	Assurance over governance and funding arrangements	Commercialisation			12
Norfolk Community Learning Services	15	Assurance over governance, income generation and budget management	Commercialisation			15
Customer Services CRM system	5	Follow up of action plan from independent review on the architecture of the system	Smarter Information and Advice			5
Total Community & Environment Services	131			42	0	89
Adult Social Services						
Business Support & Development						
No audits on a risk assessed basis						
Integrated Commissioning						
No audits on a risk assessed basis						
Early Help & Prevention						

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Transition of Children at age 18	15	Assurance that the transition process is efficient and effective	RM003 Promoting Independence for Vulnerable Adults			15
Adult Social Work and OT						
Strategy and Transformation						
Delayed transfer of Care	20	Assurance that the transfer process of patients is effective and efficient covering acute and mental health transfer, accuracy of data submitted to NHSE and the follow up process to confirm outcomes are appropriate	RM003, RM023 Promoting Independence for Vulnerable Adults	20		
Transforming Care Programme	15	Assurance on the discharge process and compliance with agreed protocols	RM003, RM023 Promoting Independence for Vulnerable Adults			15
Data Quality in LAS	15	Assurance that the new LAS system provides accurate data for forecasting financial commitments to enable accurate accounting for commitments	RM007, RM019 Promoting Independence for Vulnerable Adults			15
Adult Operations and Integration						
Client Financial Affairs Team (Appointeeship / Deputyship)	15	Assurance on key controls and processes supporting correct income and payments being made in line with standards and internal procedures. Includes best interest of the client	RM003 Promoting independence for Vulnerable Adults Commercialisation		15	
Total Adult Services	80			20	15	45
Children's Services						
Early Help and Prevention						
New Directions	15	Assurance over the governance arrangements for this service and that the service is delivering outcomes for its purpose	A new deal for Children and Families in Crisis Commercialisation			15
Performance and Challenge						
Performance Management of Commissioned Childrens Contracts	20	Assurance that the performance management system for commissioned childrens contracts is adequate and effective for performance monitoring	RM004 A new deal for Children and Families in Crisis Commercialisation	20		
Education						
Commissioning of education placements for Children with High Needs	20	Assurance that the systems and processes for commissioning education placements for children with high needs is efficient and effective	RM004 A new deal for Children and Families in Crisis Commercialisation		20	
Maintained Schools Thematic audit 1 - topic to be agreed	20	Assurance over the adequacy and effectiveness of key internal controls	A new deal for Children and Families in Crisis Commercialisation		20	
Maintained Schools Thematic audit 2 - topic to be agreed	20	Assurance over the adequacy and effectiveness of key internal controls	A new deal for Children and Families in Crisis Commercialisation			20

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Social Work No audits on a risk assessed basis						
Safeguarding and Looked After Children No audits on a risk assessed basis						
Total Children's Services	95			20	40	35
Strategy Intelligence and Analytics No audits on a risk assessed basis						
Communications No audits on a risk assessed basis						
Human Resources						
Appraisal process	12	Assurance that the new appraisal process is complied with and that key controls and processes are in place and working effectively	Commercialisation			12
Use of Volunteers	12	Assurance that the Volunteer policy (P329) is being implemented as expected and key controls and processes are in place and working effectively.	Commercialisation	12		
No audits on a risk assessed basis						
Strategy and Delivery Unit No audits on a risk assessed basis						
Democratic Services No audits on a risk assessed basis						
				days in strategy		
AGS Self Certification Process	days in strategy	Co-ordination of control self assessments by each service directorate.	RM013 All NCC objectives			
Health & Safety						
Topic to be agreed and delivered by an external specialist	10	Assurance over the adequacy and effectiveness of key controls				10
Total Strategy	34			12	0	22
Finance						
Audit of material financial systems	3	Assurance on the material financial system	RM013 External audit work	3		
Norfolk Safety CIC subsidiary	6	AGS assurance work on subsidiary	RM013 Supporting the AGS work	6		
Pre-payment cards	15	Assurance that key controls and processes are working effectively and efficiently in issuing of and monitoring of prepayment cards	Promoting Independence for Vulnerable adults	15		
Payroll – Cyclical payment, deductions and variations.	15	Cyclical audit - assurance on key controls being in place for payroll payments, deductions and variances to pay	Commercialisation			15

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Payroll - Authorisation of travel/overtime claims	10	Assurance that appropriate authorised staff are signing travel and overtime claims and that budget holders are aware of the expenditure against their cost centre	Commercialisation			10
Accounts Payable	15	Assurance that key controls and processes in place within adult social care system (ContrOCC, Liquid Logic) are working effectively and efficiently to ensure correct payments are being calculated and made	RM019 Commercialisation		15	
Teachers Pension return	13	Required annually by external auditor	Commercialisation		13	
Commercialisation Traded Services (Educator Solutions)	15	Assurance that key controls and processes in place are working effectively and efficiently to ensure services ordered are delivered, invoiced and income collected	RM002 Commercialisation			15
Accounting for VAT (NCC and Partnerships)	10	Assurance that key controls and processes are working effectively and efficiently (to include charging for VAT)	Commercialisation			10
Apprenticeship Levy	10	Assurance that key controls and processes are in place to meet the requirements and maximise utilisation of the apprenticeships levy	Commercialisation		10	
Management of agency staff and compliance with policy and procedure	15	Assurance that key controls and processes are in place and are working effectively				15
Developer Contributions (Section 106 and CIL payments)	10	Assurance that key controls and processes are in place and working effectively	RM002 Commercialisation			10
Anti-Fraud Audit - topic 1	15	Supports the anti-fraud and corruption strategy	Commercialisation		15	
Anti-Fraud Audit - topic 2	15	Supports the anti-fraud and corruption strategy	Commercialisation			15
Corporate Property Team						
Energy Management Strategy	15	Assurance that Premises Managers are aware of the Strategy and understand what they need to maintain in order to have clear accountability on how buildings use energy	RM021 Commercialisation	15		
Carbon Reduction Commitment	7	Ensure compliance with The Gov.uk Environmental Management Guidance - annual certification of compliance	RM003, RM021 Commercialisation	7		

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County Farms - Lettings process and follow up of agreed actions from previous audit	15	Assurance that key controls within the new agreed lettings process are working adequately and effectively and that agreed actions from the previous audit have been fully implemented or adequately planned for	RM002, RM021 Commercialisation			15
Income collection for use of buildings and premises.	15	Assurance that key processes and controls supporting income generation and maximisation are working adequately and effectively	RM002, RM021 Commercialisation			15
Data Quality within C2 and Piranha systems	15	Assurance that processes and controls are adequate and effective in supporting good data quality (Property - duty of care)	RM007, RM021 Smarter Information and Advice		15	
Procurement						
Replacement Iproc (source to payment)	15	Watching brief and guidance on project implementation. Potential audit in Q3/Q4	Digital Norfolk Commercialisation	5	5	5
Procurement Cards	10	Assurance that key controls and processes are working adequately and effectively	Digital Norfolk Commercialisation		10	
Contract Management and Monitoring (Cyclical audits of top 20 contracts) Contract 1 - to be determined	12	Assurance that key controls and processes are working adequately and effectively	RM004 Commercialisation		12	
Contract Management and Monitoring (Cyclical audits of top 20 contracts)	10	Assurance that key controls and processes are working effectively and	RM004 Commercialisation			10
Information Management Technology						
Data Quality - cyclical audits of data quality of key systems and spreadsheets on information asset registers (2 to 3 each year)	20	Assurance that key controls and processes are working efficiently and effectively in respect of data quality	RM003, RM007 Commercialisation			20
ICT Business Continuity	15	Assurance over the adequacy and effectiveness of key controls (includes a follow up of the 2015-16 audit)	RM010, RM016 Digital Norfolk			15
Software Asset Management	12	Assurance over the adequacy and effectiveness of key controls (includes a follow up of the 2015-16 management letter / agreed actions)	Digital Norfolk Smarter information and Advice		12	
ICT Asset Disposals	12	Assurance over the adequacy and effectiveness of key controls and processes (part of the technology and improvement programme)	Digital Norfolk Commercialisation	12		
ICT Access rights (including sailpoint)	15	Assurance over the adequacy and effectiveness of key controls for joiners, movers and leavers	Digital Norfolk			15
Local Full Fibre Network Programme (new monies bid for, will need to be internally audited against grant determination)	20	Assurance against the funding requirements	RM003 Digital Norfolk		10	10

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Liquid Logic	20	Assurance on processes and embedding of system controls around data quality to include retention, disposal, archiving and monitoring of data quality	RM007, RM019 Digital Norfolk			20
Post GDPR compliance	15	Assurance that new GDPR requirements are being met	RM003 Digital Norfolk Smarter Information and Advice		8	7
Awareness of Information Management policies, procedures , roles and responsibilities - follow up audit	10	Assurance that the agreed actions from the 2017-18 audits have been fully implemented	RM003	10		
Information Security	15	Assurance that the agreed actions from the 2017-18 audits have been fully implemented	RM003		15	
IMT Contingency (BOX-IT, watching briefs)	2	Assurance that systems and controls are operating effectively	RM007 Digital Norfolk Commercialisation	2		
Total Finance	457		457	75	140	242
Total Days to be delivered to NCC	797			169	195	433
Completion of 2017-18 Audits	100			80	20	0
HPF follow up	6			2	2	2
Contingency	0					
Total days to support the audit opinion Q1 / Q2	468			251	217	435
Days available for opinion work	350					
Q1 and Q2 audit plan over/under subscribed by	-118					

The oversubscription will be managed during the first six months and into the second half of the year