

## Appendix E

**Revisions to original draft plan highlighted in yellow**

Assurance Area and Audit topic	Audit Days	Brief description of the audit scope and purpose	Corporate Objective / risk	Q1	Q2	2nd Half of 2017-18 first call
<b>Community and Environmental Services</b>						
<b>Environment, Development and Transport Committee and Economic Development Sub-Committee</b>						
<u>Environment:</u> Flood & Water Management	15	Review of the strategy to see that it has been embraced and is delivering expected outcomes, and supporting the local flood management (surface water). Review of management and monitoring RAG rating and delivery against KPI's. <b>Quality Assurance</b>	Good infrastructure Supporting vulnerable People	15		
<u>Transport and Fire:</u> One Fleet	12	Highways and Fire assets have been brought together under "One Fleet". Review the completeness and accuracy of assets registers, cost and how they are reflected on new structure to ensure complete and accurate. QA checks and project outputs. <b>Quality Assurance and</b>	Good infrastructure Supporting vulnerable People			12
Economic Development: No topics identified						
<u>Highways:</u> Contract Monitoring NDR Contract	15	Assurance that mitigating actions 4 and 5 in respect of corporate risk RM017 have been implemented and that controls are adequately managed, monitored and reported on. <b>Contract Monitoring and Quality Assurance</b>	RM017		15	
Planning: No topics identified						
Business Support: No topics identified						
<b>Communities Committee</b>						
<u>Customer Services:</u> Customer Complaints	10	Assurance that systems in place to facilitate and progress customer complaints and compliments operate effectively. <b>Quality Assurance</b>	Good Infrastructure	10		
<u>Public Health:</u> Contract Management	15	New contracts team is in place within Public Health. Assurance that the systems and controls in place are operating effectively. <b>Procurement Controls and Financial Governance</b>	Good Infrastructure Supporting Vulnerable People			15
<u>Cultural</u> (Libraries, Museums, Norfolk Record Office, Norfolk Community Learning, Active Norfolk): No audits on a risk assessed basis						
<u>Resilience</u> (Business Continuity, Emergency Planning, Trading Standards): No audits on risk assessed basis						
<u>Norfolk Fire and Rescue Service:</u> One Fleet as detailed under transport above.						
<u>Registrars:</u> No audits on a risk assessed basis						
<u>Community relations and engagement:</u> No audits on a risk assessed basis						
<b>Total Communities &amp; Environment</b>	<b>67</b>			<b>25</b>	<b>15</b>	<b>27</b>
<b>Adult Social Services</b>						
<b>Business Support &amp; Development</b>						
No audits on a risk assessed basis						
<b>Integrated Commissioning</b>						

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No audits on a risk assessed basis						
Early Help & Prevention						
Adult Social Work						
No audits on a risk assessed basis						
Adult Social Services Transport	15	Assurance that this corporate risks is being adequately managed and that systems and controls are in place to monitor, control and report on this demand led budget and that they are operating effectively. <b>Budget Management, Financial Governance and Quality Assurance</b>	RM014b	15		
Integrated Health & Social Care						
No audits on a risk assessed basis						
All Adult Service Areas						
Implementation of Care Act 2014 statutory obligations	12	Assurance that the agreed actions from the external review delivered by the Social Care Institute for Excellence (as reported to Adult Social Care Committee in July 2016) have been implemented or adequately planned for. <b>Quality Assurance</b>	RM020a and RM020b Supporting vulnerable people	12		
Payments made outside of Carefirst	15	Assurance that payments made outside of CareFirst are appropriate, authorised and monitored. <b>Quality Assurance and Financial Governance</b>	Good Infrastructure.			15
Total Adult Services	42			27	0	15
Children's Services						
Early Help						
Youth Offending Team - Financial and Governance review	15	Assurance that governance arrangements are adequate and effective. <b>Financial Governance and Governance</b>	Supporting vulnerable people Excellence in education			15
Children's Social Work						
No audits on risk assessed basis						
Education						
A review of the support mechanisms in place for early years settings	15	Assurance that systems and controls are in place and are operating effectively. <b>Financial Governance and Quality Assurance</b>	Supporting vulnerable people Excellence in education	15		
Home to School Transport (RM014a)	15	Assurance that this corporate risks is being adequately managed and that systems and controls are in place to monitor, control and report on this demand led budget and that they are operating effectively. <b>Budget Management and Quality Assurance</b>	RM014a	15		

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<b>Performance planning and QA</b> No audits on risk assessed basis						
<b>Total Children's Services</b> (the proposed level of coverage for CHS considers other assurances obtained from third parties and other mechanisms such as Ofsted, Delivery Unit, risk register)	45			30	0	15
<b>Resources</b> <b>Business Intelligence and Performance &amp; Planning</b> No audits on a risk assessed basis <b>Programme support</b> No audits on a risk assessed basis <b>Communications</b> No audits on a risk assessed basis <b>HR &amp; OD</b> No audits on a risk assessed basis <b>Law</b> No audits on a risk assessed basis <b>Democratic Services</b> No audits on a risk assessed basis AGS Self Certification Process	days in strategy	Co-ordination of control self assessments by each service directorate. <b>Governance</b>	RM013 All NCC objectives	days in strategy		
<b>Health &amp; Safety</b> No audits on a risk assessed basis						
<b>Total Resources</b>	0			0	0	0
<b>Finance</b> Audit of material financial systems	20	To provide assurance on the material financial systems to help support the external auditors. 2016-17 transactions to be looked at. <b>Quality Assurance</b>	All NCC objectives	20		
Subsidiary Companies (control self assessments and 1 full audit, were part of the strategy now brought into the plan)	20	Assurance that robust governance and financial arrangements are in place and operating effectively. <b>Quality Assurance</b>	RM013	20		
Budget and Financial control assurance audit - demand led budgets Children's Services and Adult Social Care follow up audit (extended to include Resources, Finance and Communities and Environment)	25	Assurance that systems and controls are in place to monitor, control and report on demand led budgets and other budgets and are operating effectively. <b>Budget Management and Quality Assurance</b>	RM002		25	
Teachers Pension Return	10	Required annually by External Auditors. <b>Quality Assurance</b>	Effective Support Services	10		
Capital Spending	15	Assurance on key controls. <b>Budget Management</b>	RM002 Good Infrastructure			15
Migration to Controcc - replacement system for CareFirst	15	To provide assurance that the data migration controls are operating effectively. <b>Data Quality</b>	RM019 All NCC objectives		15	
Payroll - Payroll Controls and Computer Systems	15	To provide assurance on key controls. Includes off payroll working changes in legislation. <b>Quality</b>	Effective Support Services		15	

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Anti Fraud Audit	15	Supports the anti-fraud and corruption strategya dn plan. <b>Anti Fraud and Corruption</b>	All NCC objectives			15
County Farms follow up	10	Assurance that systems and controls are operating effectively. <b>Quality Assurance</b>	RM021	10		
Asset Management - Energy management	15	To provide assurance that the new energy management strategy is being effectively managed, delivered, monitored and reported. <b>Quality Assurance</b>	All NCC objectives		15	
Scheme of delegation	15	To provide assurance that the scheme of delegation is being complied with (to incldue NDR delegated purchasing (risk RM017). <b>Quality Assurance and Financial Governance</b>	All NCC objectives		15	
Contract Monitoring - Significant Contracts RM004	20	To provide assurance that the agreed corporate approach to contract monitoring of significant contracts is now in place and operating effectively. <b>Contract Monitoring</b>	RM004		20	
Conduct of Procurement by NPS	15	Assurance that CSO are being complied with. <b>Quality Assurance</b>	All NCC objectives	15		
<b>Information Management</b>						
Unannounced visits (Information Management Compliance)	15	Assurance that policies and procedures are operating effectively. <b>Quality Assurance, Information Management</b>	RM003 All NCC objectives		15	
Unspecified Audit to support the outomes of the ICO review. (Scope will be determined once the actions from the recent ICO inspection have been agreed)	15	Assurance that the agreed actions from the external review have been impelemented or are adequately planned for. <b>Quality Assurance, Information Management</b>	RM003		15	
<b>Total Finance</b>	<b>240</b>			<b>75</b>	<b>135</b>	<b>30</b>
<b>Total Days to be delivered to NCC</b>	<b>394</b>			<b>157</b>	<b>150</b>	<b>87</b>
Completion of 2016-17 Audits	100			75	25	
HPF follow up	6			3	3	
Contingency	0			0	0	
<b>Total days to support the audit opinion Q1 / Q2</b>	<b>413</b>			<b>235</b>	<b>178</b>	<b>87</b>
Days available for opinion work	365					
<b>Q1 and Q2 audit plan over/under subscriber</b>	<b>48</b>					