

## Proposed revised Internal Audit Plan 2016-17 (Detailed) Appendix Bi

### Detail of audit work to support the audit opinion

Assurance Area and Audit topic	Allocated Days	Brief description of the audit scope and purpose	Q1/Q2	Q3/Q4
<b>Community and Environmental Services</b>				
<b>ETD</b>				
Flood and Water Management	15	Assurance on flood and water management financial controls and systems comply with legislation. <b>Quality Assurance</b>		15
Highways & Transport (including fire fleet management)	20	Assurance on the purchase, lease and management of Assets including fire fleet vehicles. <b>Quality Assurance</b>		20
TIA (Transport Infrastructure Assets)	10	Assurance over new legislative changes in accounting rules. Supports the work of the External Auditors. <b>Quality Assurance</b>		10
Business Continuity	10	Assurance on the effectiveness of business continuity arrangements in place <b>Quality Assurance</b>	10	
Customer Services: Customer Relationship Management System	10	Assurance that the new Customer Relationship Management System is operating efficiently and effectively <b>Quality Assurance</b>		10
<b>Public Health</b>				
Effectiveness of integration with other departments	15	Assurance over the effectiveness of integration with other departments in ensuring public health requirements are being delivered. <b>Quality Assurance and Organisational Change</b>		15
<b>Total Community and Environmental Services</b>	<b>80</b>		<b>10</b>	<b>70</b>
<b>Adult Services</b>				
<b>Business Support &amp; Development</b>				
No audits on risk assessed basis				
<b>Integrated Commissioning</b>				
[NEW] Better Care Fund (Governance Arrangements). (Deferred from 2015-16)	15	Assurance over the governance arrangements. <b>Quality Assurance</b>	15	
Better Care Fund (Pooled Arrangements)	10	Assurance over financial and governance arrangements. <b>Quality Assurance</b>		10
<b>Adult Social Work</b>				
Financial assessments				
	20	Assurance that systems and controls are in place and operating effectively. <b>Quality Assurance</b>	20	
Implementation of Care Act 2014 statutory obligations (Management Letter)	2	Assurance that key requirements and changes from the Care Act 2014 are being met/have been adequately planned for. <b>Quality Assurance</b>	2	
<b>Integrated Health Care &amp; Social Care</b>				
No audits on risk assessed basis				
<b>Community Commissioning and Service Transformation</b>				
[NEW] National Minimum Wage review (Phase 1 - new providers) Additional audit to original plan	20	Assurance that systems and controls in place are operating effectively. <b>Procurement Controls</b>	20	
[NEW] National Minimum Wage review (Phase 2 - new providers) Additional audit to original plan	20	Assurance that systems and controls in place are operating effectively. <b>Procurement Controls</b>		20
<b>Total Adult Services</b>	<b>87</b>	<b>0</b>	<b>57</b>	<b>30</b>
<b>Children's Services</b>				
<b>Early Help</b>				
<b>Children's Social Work</b>				
Contract monitoring of non-NCC Children's homes (deferred from 2015-16)	15	Assurance over systems and processes in place to monitor service delivery. <b>Quality Assurance and Budget Management</b>	15	

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<b>Education</b>				
[NEW] Themed school audit - Pupil Premium	20	Assurance over systems and processes in place to monitor the use of pupil premium monies. <b>Quality Assurance and Budget Management</b>		20
Themed audit - financial governance (replaces four individual audits of high risk schools). Additional audit to original plan	22	assurance of financial management and budgetary controls		22
<b>Performance planning and QA</b>				
[NEW] Contract Management review. Additional audit to original plan	20	Assurance over the specification, tendering, evaluation, and awarding process of 4 specific contracts that were ultimately awarded to former children's services employees. Assurance over the effectiveness of controls and processes in place. <b>Quality Assurance and Organisational Change</b>	20	
[NEW] Unspecified Audit 1	15			15
<b>Total Children's Services</b>	<b>92</b>		<b>35</b>	<b>57</b>
<b>Resources</b>				
<b>Business Intelligence and Performance &amp; Planning</b>				
[NEW] 3 Audits to support the Annual Governance Assurance Statement: Data Quality Performance Management Risk Management	53	Assurance over the effectiveness of controls and processes in place. <b>Quality Assurance and Organisational Change</b>		53
Equality Act	12	Assurance over compliance with the Equality Act as a result of changes to how staff work and how services are now being delivered to service users. <b>Quality Assurance</b>		12
Introduction of AGS self assessment process 5 days already in strategy	Audit days delivered within strategy	Days to support the introduction of the new self assessment. <b>Quality Assurance</b>		
<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				
<b>Norfolk Audit Services</b>				
A review of the effectiveness of the system of internal controls	3	Days to support the external review against UKPSIAS. <b>Quality Assurance</b>		3
<b>Health &amp; Safety</b>				
[NEW] Norfolk Fire & Rescue Service	10	Assurance over the effectiveness of controls and processes in place. <b>Quality Assurance</b>		10
<b>Total Resources</b>	<b>78</b>		<b>0</b>	<b>78</b>
<b>Finance</b>				
<b>Finance</b>				
Key Financial systems	20	Assurance on the material financial systems to help support the external auditors. 2015-16 transactions to be looked at. <b>Quality Assurance</b>	20	
Teachers Pension Return	10	Required annually by external auditors. <b>Quality Assurance</b>	10	
Payroll – Starters and Leavers	15	Assurance on key controls. <b>Quality Assurance</b>	15	
Payroll - follow up of tax issue (2015-16 audit).	5	Assurance that recommendations from previous work have been fully implemented. <b>Quality Assurance</b>	5	

Assurance Area and Audit topic	Allocated Days	Brief description of the audit scope and purpose	Q1/Q2	Q3/Q4
Treasury Management	12	Assurance on key controls. <b>Quality Assurance</b>	12	
Budget Monitoring	15	Assurance that Budget Manager is being used as expected to provide accurate and timely management information and complete and accurate information is provided to committees about the level of spending compared to budget. <b>Budget Management</b>		15
Anti Fraud Audit 1 (20 days from the audit strategy)	Audit days within strategy	Supports the anti-fraud and corruption strategy and plan. <b>Anti Fraud and Corruption</b>		Audit days within strategy
Anti Fraud Audit 2 (20 days from the audit strategy)	Audit days within strategy	Supports the anti-fraud and corruption strategy and plan. <b>Anti Fraud and Corruption</b>		Audit days within strategy
Subsidiary Companies (4 control self assessments)	12	Assurance that robust governance and financial arrangements are in place and operating effectively. <b>Quality Assurance</b>		12
[NEW] Subsidiary Company (1 full audit)	10	Assurance that robust governance and financial arrangements are in place and operating effectively. <b>Quality Assurance</b>		10
Accounts Receivable	20	Assurance on the system and controls in place for debt recovery and the new system in place for accounts receivable. It has been specifically requested for the audit to include assurance on the controls in place within the new system for accounts receivable. <b>Quality Assurance</b>		20
Account Payable	20	Assurance on the system and controls in place for the e invoicing on the Invoice Management System and e invoicing on non residential payments. It has been specifically requested for the audit to look at the process from order through to payment. <b>Quality Assurance</b>		20
Full cost recovery (management letter)	2	Assurance on the adequacy of controls in place to ensure full cost is being charged to external customers. <b>Budget Management</b>		2
Community Infrastructure Levy	10	Assurance that adequate governance arrangements are in place. <b>Quality Assurance</b>		10
Value for money Public Transport Travel and hotel bookings (management letter)	2	Assurance that the culture of rail ticket purchase and hotel bookings and the current administrative system in place for purchasing tickets meets the criteria of economy efficiency. <b>Budget Management</b>	2	
County Farms	10	Assurance that systems and controls are operating effectively. <b>Quality Assurance</b>		10
Carbon reduction Scheme	15	Assurance to meet the Carbon Reduction Commitment and the legislative requirements to produce the annual audit letter. <b>Quality Assurance. Desk top review concentrating on areas of weakness identified at the last audit.</b>	15	
Property (Asset Management) - Security of buildings	15	Assurance that robust controls are in place regarding security at NCC buildings, especially at evenings and weekends and to ensure no unauthorised access. <b>Records Management</b>	15	
Property (Asset Management) - Maintenance of buildings	15	To provide assurance that clear strategy and procedures are in place for property maintenance. <b>Budget Management</b>		15
<b>Contract</b>				
Contract Management of Commissioned Services	15	Assurance that systems and controls are in place and are operating effectively. <b>Procurement Controls</b>		15
Contract Register	15	Assurance that systems and controls in place are operating effectively. <b>Procurement Controls</b>		15
<b>Procurement</b>				

Assurance Area and Audit topic	Allocated Days	Brief description of the audit scope and purpose	Q1/Q2	Q3/Q4
Tendering Compliance	15	Assurance that NCC systems and controls are in place and operating effectively. <b>Procurement Controls</b>	15	
Contract Standing Orders Compliance	15	Assurance that systems and controls in place are operating effectively. <b>Procurement Controls</b>		15
<b>Information Management</b>				
Voice & data - desk top review	2	Assurances in place to support the delivery of the voice and data project. <b>Quality Assurance</b>	1	1
[NEW] Delivery of the Information Management Strategy. Additional audit to original plan	15	Assurance that the strategy for delivering information management is being effectively managed, monitored and reported. <b>Data Quality and Quality Assurance</b>		15
[NEW] Audit work to support preparation for the Information Commissioners. Additional audit to the original plan	25	Assurance that systems and controls are in place and are effective to positively support the ICO visit. <b>Quality Assurance</b>	25	
<b>ICT</b>				
Access rights (including link to Sailpoint)	10	Assurance that systems and controls are operating effectively. <b>Quality Assurance and Records Management</b>	10	
HP - Asset Disposal	10	Assurance that systems and controls are in place and are operating effectively. <b>Quality Assurance and Records Management</b>		10
ICT technical audit - topic to be agreed with new Head of ICT	Audit to be delivered by PWC	Assurance that systems and controls are operating effectively where we deliver services with third parties and those third parties have access to our systems/applications. <b>Quality Assurance and Records Management</b>		
<b>Total Finance</b>	<b>330</b>		<b>145</b>	<b>185</b>
Completion of 2015-16 audits (increased by 85 days)	100		100	
Planning for 2017-18 audits to ensure timely start in Q1 2017-18	24			24
HPF follow up first 6 months	5		2	3
HPF follow up last 6 months	5		3	2
Contingency	0		0	0
<b>Total days to support the audit opinion</b>	<b>801</b>		<b>352</b>	<b>449</b>
days available for opinion work	709			
<b>Audit plan over/under subscribed by</b>	<b>92</b>			
<b>Deferred audit days</b>	<b>345</b>			