

Proposed revised Internal Audit Plan for 2017-18 (detailed) Appendix B (i)

Detail of work to support the audit opinion

Revisions to original plan presented to Committee in January 2017

Assurance Area and Audit topic	Allocated days	Brief description of the audit scope and purpose	Q1/Q2	Q3/Q4
Community and Environmental Services				
Environment, Development and Transport Committee and Economic Development Sub-Committee				
<u>Environment:</u> Local Flood Strategy	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. Quality Assurance	15	
Economic Development: No topics identified				
<u>Highways:</u> Contract Monitoring NDR Contra	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. Contract Monitoring and Quality Assurance		15
<u>Highways:</u> Routine Maintenance	20	Assurance on key internal controls and value for money		20
<u>Street Lighting</u> PFI	15	Assurance on the adequacy and effectiveness of existing key controls for the Governance and Value for Money of the PFI Contract	5	10
Planning: No topics identified				
Business Support: No topics identified				
Communities Committee				
<u>Customer Services:</u>				
No audits on a risk assessed basis				
<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				

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Total Communities & Environment	65		20	45
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				
Adult Social Work				
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. Budget Management, Financial Governance and Quality Assurance	15	
Integrated Health & Social Care				
No audits on a risk assessed basis				
All Adult Service Areas				
National Minimum Wage - Phase 3 & 4	20	Assurance that providers are meeting their statutory obligations in respect of pay. Quality Assurance	5	15
Total Adult Services	35		20	15
Children's Services				
Early Help				
Children's Social Work				
Family Focus Governance Audit	15	Assurance that processes and controls are in place and are operating effectively		15
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. Financial Governance and Quality Assurance	15	

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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. Budget Management and Quality Assurance	15	
Thematic Audit - School Websites; compliance with DfE requirements	25	Assurance that maintained schools websites comply with the DFE statutory reporting requirements. Quality Assurance and Governance		25
Thematic Audit 2	25	Topic to be agreed		25
Maintained school Payroll	10	Assurance that relevant systems and internal controls are in place and are working effectively. Financial Governance and Quality Assurance	10	
Performance planning and QA No audits on risk assessed basis				
Total Children's Services (the proposed level of coverage for CHS considers other assurances obtained from third parties and other mechanisms such as Ofsted, Delivery Unit, risk register)	105		40	65
Managing Director's Office Business Intelligence and Performance & Planning No audits on a risk assessed basis Programme support No audits on a risk assessed basis Communications No audits on a risk assessed basis				
HR & OD Budget Assurance	15	Assurance that the revised HR budget accurately reflects the removal of transactional services and Educator Solutions. Budget and Financial Management		15

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Law No audits on a risk assessed basis				
Democratic Services No audits on a risk assessed basis				
AGS Self Certification Process	days in strategy	Co-ordination of control self assessments by each service directorate. Governance	days in strategy	
Health & Safety No audits on a risk assessed basis				
Total Managing Director's Office	15		0	15
Finance and Commercial Services 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. Quality	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. Quality Assurance	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. Budget Management and Quality Assurance		25
Teachers Pension Return	10	Required annually by External Auditors. Quality Assurance	10	
Income - Car Parking	10	Assurance on key controls. Budget Management		10
Migration to Controcc - replacement system for CareFirst	15	To provide assurance that the data migration controls are operating effectively. Data Quality		15
Payroll - Payroll Controls and Computer Systems	15	To provide assurance on key controls. Includes off payroll working changes in legislation. Quality Assurance		15
Anti Fraud Audit	15	Supports the anti-fraud and corruption strategy and plan. Anti Fraud and Corruption		15
Finance and Commercial Services - contingency	10	Assurance that systems and controls are operating effectively. Quality Assurance	10	

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Asset Management - Energy management	15	To provide assurance that the new energy management strategy is being effectively managed, delivered, monitored and reported. Quality Assurance		15
Scheme of delegation NDR	10	To provide assurance that the scheme of delegation is being complied with Quality Assurance and Financial Governance	10	
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. Contract Monitoring		20
Conduct of Procurement by NPS	15	Assurance that CSO are being complied with. Quality Assurance	15	
Accounts Receivable follow up	5			5
Equal Lives Financial Governance and Control Arrangements	15	Assurance that there are adequate financial governance and control arrangements in place. Governance and Financial Control	15	
Carbon Reduction Scheme	12	Assurance over the adequacy and effectiveness of key controls. Quality Assurance	12	
Property - Maintenance of Buildings	15	Assurance that clear strategy and processes are in place for property maintenance	15	
Treasury Management	12	Assurance over the adequacy and effectiveness of systems and processes in place to support robust		12
Information Management				
General Data Protection Regulation - watching brief and advice	5	Assurance over NCC preparations for the GDPR. Information		5
Role of Caldicott Guardians	8	Assurance that the role of the Caldicott Guardian is being carried out effectively, consistently and in line with statutory responsibilities. Information Management,		8

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Privacy Impact Statements	10	Assurance over the adequacy and effectiveness of controls in respect of the new privacy impact statements. Quality Assurance, Information Management		10
Awareness of policies and Procedures - follow up	10	Assurance over the agreed action plan from the original audit and spot checks. Quality Assurance, Information Management		10
Unannounced visits (Information Management Compliance)	15	Assurance that policies and procedures are operating effectively. Quality Assurance, Information Management	15	
Unannounced visits (Information Management Compliance) follow up in Q4	12	Assurance that policies and procedures are operating effectively. Quality Assurance, Information Management		12
ICT				
Technology Improvement Programme - watching brief and advice	3	Watching brief and advice		3
Infrastructure Library Change Process	15	Assurance over governance of, and change management arrangements for adaptations to the ICT infrastructure and application delivery. Governance and Quality Assurance		15
Cyber Security Follow up	5	Assurance that the agreed actions from the original audit have been fully implemented or adequately planned for. Governance and Quality		5
Total Finance and Commercial Services	342		142	200
Total Days to be delivered to NCC	562		222	340
Completion of 2016-17 Audits in Q1 and Q2	100		95	15
Completion of first half of year 2017-18 audits (part due to new topics added to first half)	100			100
HPF follow up	6		3	3
Contingency	0		0	
Total days to support the audit opinion Q1 / Q2	778		320	458
Days available for opinion work	706			

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Q1 & Q2 audit plan over/under subscribec	-72			