

Proposed Revised Internal Audit Plan 2016-17 (Detailed) Appendix Bii

Detail of Deferred Audits

Assurance Area and Audit topic	Days Deferred	Brief description of the audit scope and purpose
Community and Environmental Services		
ETD		
Home to School / Social Care Transport	20	First call on next year. Corporate risk register RM014a being regularly monitored and reported. Assurance on key processes and controls. Quality Assurance
Trading Standards	10	First call on next year. Assurance on the arrangements in place to secure evidence for prosecutions, and the disposal following completion of investigations. Quality Assurance
Total Community and Environmental Services	30	
Adult Services		
Business Support & Development		
Local Welfare Provision / Local Assistance Scheme (possible anti fraud & corruption review)	10	Deferred on a risk assessed basis as not a material spend. Assurance that systems and controls are in place and operating effecively. Quality Assurance
Implementation of Care Act 2014 statutory obligations	18	Deferred on a risk assessed basis as an independent review has been carried out on behalf of Adult Services by SCI. NAS will keep a watching brief on this. Assurance that key requirements and changes from the Care Act 2014 are being met/have been adequately planned for. Quality Assurance
Total Adult Services	28	
Children's Services		
Education		
4 standard school compliance audits	22	Deferred on a risk assessed basis, these individual school audits for four high risks schools have been replaced by a second thematic audit giving broader coverage and assurance. Quality Assurance
Performance planning and QA Ofsted Improvement Pan	25	Deferred on a risk assessed basis at the request of the Executive Director of Children's Services due to the Children's Commissioner. Assurance over the planned action taken by Children's Services Leadership Team in supporting the service in addressing the issues as part of the Ofsted report. Quality Assurance
Unspecified Audit 1	15	Deferred on a risk assessed basis due to limited NAS audit resource
Data quality on CareFirst	15	This topic will be covered by the planned governance audit of data quality. Assurance over the quality of data on Care First. Quality of data
Total Children's Services	77	
Resources		
Business Intelligence and Performance & Planning		
3 Audits to support the Annual Governance Assurance Statement: Data Quality Performance Management Risk Management AGS assessments	17	70 days original planned coverage, reduced by 17 days on a risk assessed basis. Assurance over the effectiveness of controls and processes in place. Quality Assurance and Organisational Change
	8	Deferred on a risk assesed basis. Assurance over the self assurance process by way of a spot check to supporting evidence. Quality Assurance
HR & OD		
Remote and agile working	20	First call on next year. Assurance that systems and controls are in place and are operating effectively. Quality Assurance and Organisational Change
Leave and time off management	20	First call on next year. Assurance that tasks previously performed by HR staff, which have now been delegated to departmental managers, are being completed consistently and to the standard required. This will include flex, additional purchased leave, sick leave. Quality Assurance
Total Resources	65	

Assurance Area and Audit topic	Days Deferred	Brief description of the audit scope and purpose
Finance		
Finance		
Pension 3 year re-enrolment	12	Deferred on a risk assessed basis due to low number of re-enrolment. Assurance that set criteria for re-enrolment has been complied with. Quality Assurance
Subsidiary Companies	8	Reduction in days from 20 to 12 as self assessment audit approach to be adopted. Assurance that robust governance and financial arrangements are in place and operating effectively. Quality Assurance
Accounts Receivable	12	Deferred on a risk assessed basis. Assurance on controls on automated changes in respect of billing through Oracle. Pay on receipt. Quality Assurance
Full Cost Recovery	13	A management letter will be issued based on initial research undertaken. Assurance on the adequacy of controls in place to ensure full cost is being charged to external customers. Budget Management
Value for money Public Transport Travel and hotel bookings	13	A management letter will be issued based on initial research undertaken. 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. Budget Management
Capital Accounting	10	Deferred on a risk assessed basis. Assurance that controls and processes within capital budget manager are operating effectively. Budget Management
Contract		
Unspecified Audit to be determined	15	Deferred on risk assessed basis. Assurance that systems and controls in place are operating effectively. Procurement Controls
Information Management		
Data protection, identifying and reporting breaches. Thematic review across all service directorates	20	Deferred on a risk assessed basis to redirect NAS audit resource into supporting the ICO visit with targeted audits prior to ICO visit. Assurance that systems and controls are in place and are operating effectively for identifying, investigating and reporting potential breaches. Data Quality and Records Management
Records management and data protection	10	Deferred on a risk assessed basis to redirect NAS audit resource into supporting the ICO visit with targeted audits prior to ICO visit. Assurance that systems and controls in place are operating effectively and that recommendations from previous audit coverage have been actioned. Records Management
Information Governance Framework	10	Deferred on a risk assessed basis to redirect NAS audit resource into supporting the ICO visit with targeted audits prior to ICO visit. Assurance that systems and controls in place are operating effectively. Quality Assurance and Records Management
iHub	10	First call on next year. Assurance over the controls and processes in place to support good quality data on the iHub . Data Quality and Records Management
Freedom of Information	10	Deferred on a risk assessed basis to redirect NAS audit resource into supporting the ICO visit with targeted audits prior to ICO visit. Assurance that systems and controls are in place and operating effectively. Quality Assurance
ICT		
DNA Project - desk top review	2	Deferred on a risk assessed basis. DNA is now considered business as usual. Assurance in place to support the delivery of the DNA project. Quality Assurance
Total Finance	145	
Total Deferred	345	

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