Proposed Internal Audit Plan for the Second Half of the Year, 2018-19
Detailed work to support the audit opinion   **Appendix B (i)**

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 Q3 &4
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			15
DIY Waste - charging at recycling centres Moved to Q3/4	15	Assurance over the adequacy and effectivness of key internal controls in respect of NCC receiving all monies due from DIY waste (proposed introduction April 2018)	RM002 Commercialisation			15
Norwich City Highways Agency Agreement	15	Assurance that goveranance, contract monioring and financial controls are operating efficiently and effectively	RM004 Commercialisation		15	
External Funding - Museums, Environment and Arts - days included in Communities below		Assurance that funding conditions are being met	RM002			

Third River Crossing	15	Assurenace that project controls are adequate and effective	RM024				15
Communities Committee							
Active Norfolk	15	Assurance that governance and financial controls are operating efficiently and effectively	RM002	15			
Libraries open access	15	Assurance on stock controls and processes	Commercialisation				15
External Funding - Museums, Environment and Arts	15	Assurance that funding conditions are being met	RM002				15
Fire and Rescue -Preparation for the National Inspection regime	15	Assurance over NF&R preparation of the HMIC visit - National Inspection regime				15	
NFRS Fleet SLA	12	Assurance over the arrangements in place to manage and monitor delivery of the NFRS fleet SLA				12	
NFRS Fleet SLA - Follow up	5	Follow Up of Action Plan					5
Public Health - Road Safety Team	15	Assurance over governance and funding arrangements					15

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 & Environmen	**172**			**15**	**42**	**115**
Adult Social Services						
Business Support & Development						
No audits planned						
Integrated Commissioning						
No audits planned						
Early Help & Prevention						
Preparing for Adulthood (formerly called 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						
No audits planned						
Strategy and Transformation						

Task		Description	Risk			
Delayed transfer of Care Part 1	15	Assurance that the transfer process of patients is effective and efficient covering accute 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	15		
Delayed transfer of Care Part 2 Follow Up of Part 1 Moved to Q3/4	15	Assurance that the transfer process of patients is effective and efficient covering accute 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		0	15
Transforming Care Programme	15	Assurance on the discharge process and compliance with agreed protocols	RM003, RM023 Promoting Independence for Vulnerable Adults			15
Compliance with Data Workflow Processes (formerly called 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) Moved to Q3	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 indepedence for Vulnerable Adults		0	15
Total Adult Services	**90**			**15**	**0**	**75**

Children's Services							
Early Help and Prevention							
No audits planned							
Performance and Challenge							
Performance Management of Commissioned Childrens Contracts Part 1	20	Assurance that the performance management system for commissioned childrens contracts is adequate and effective for performance monitoring	RM004 Safer Children and resilient families	20			
Performance Management of Commissioned Childrens Contracts Part 2	20	Assurance that the performance management system for commissioned childrens contracts is adequate and effective for performance monitoring	RM004 Safer Children and resilient families				20
Education							
Education Capital Programme	20	Review of special school building project - what can we learn from this project to improve the management of other building projects				20	
Maintained Schools Thematic audit 1 - SFVS Return	20	Assurance over the adequacy and effectiveness of key internal controls	Safer Children and resilient families			20	
Maintained Schools Thematic audit 2 - H&S Asbestos	20	Assurance over the adequacy and effectiveness of key internal controls	Safer Children and resilient families				20

Social Work						
Demand Led Budgets Follow Up	5					**5**
Safeguarding and Looked After Children						
No audits planned						
Total Children's Services	**105**			**20**	**40**	**45**
Managing Director's						
Intelligence and Analytics						
Liquid logic Interface	5					5
Communications						
No audits planned						
Human Resources						
Appraisal process	15	Assurance that the new appraisal process is complied with and that key controls and processes are in place and working effectively				15
Use of Volunteers	20	Assurance that the Volunteer policy (P329) is being implemented as expected and key controls and processes are in place and working effectively.			20	
HR Audit (Contingency)	10					10

Strategy and Delivery Unit						
No audits planned						
Democratic Services						
Coroners Service	10					10
AGS Self Certification Process	Days in strategy	Co-ordination of control self assessments by each service directorate.	RM013 All NCC objectives			
Health & Safety						
No audits planned						
Total Managing Director's	**60**			**0**	**20**	**40**
Finance						
Norfolk Safety CIC subsidiary	6	AGS assurance work on subsidary	RM013 Supporting the AGS work	6		
Pre-payment cards (Cards & Managed A/cs)	25	Assurance that key controls and processes are working effectively and efficiently in issuing of and monitoring of prepayment cards	Promoting Indepedence for Vulnerable adults	15	10	
Payroll – Cyclical payment, deductions and variations	15	Cyclical audit - assurance on key controls being in place for payroll payments, deductions and variances to pay				15

Audit Area	Days	Description	Risk Ref			
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		15	
Teachers Pension Return	13	Required annually by external auditor		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)				10
Apprenticeship Levy Moved to Q3	15	Assurance that key controls and processes are in place to meet the requirments and maximise utilisation of the apprenticeships levy				15
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)	15	Assurance that key controls and processes are in place and working working effectively	RM002			15

Anti-Fraud Audit - topic 1 - pre contract procurement arrangements Moved to Q3/4	15	Supports the anti-fraud and corruption strategy				15
Anti-Fraud Audit - topic 2	15	Supports the anti-fraud and corruption strategy				15
Corporate Property Team						
Energy Management Strategy Moved to Q3/4	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			15
Carbon Reduction Commitment	7	Ensure compliance with The Gov.uk Environmental Management Guidance - annual certification of compliance	RM003, RM021	7		
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			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
Procurement						

Audit	Days	Objective	Link			
Replacement Iproc (source to payment)	15	Watching brief and guidance on project implementation. Potentail audit in Q3/Q4	Digital Norfolk	5	5	5
Procurement Cards	15	Assurance that key controls and processes are working adequately and effectively	Digital Norfolk		15	
Contract Management and Monitoring (Cyclical audits of top 20 contracts) Contract 1 - to be determined	20	Assurance that key controls and processes are working adequately and effectively	RM004		20	
Contract Management and Monitoring (Cyclical audits of top 20 contracts) Contract 2 - to be determined	20	Assurance that key controls and processes are working effectively and efficiently	RM004			20
Information Management Technology						
Data Quality - cyclical audits of data quality of key systems and spreadsheets on information asset registers (2 to 3 each year one to be CRM)	30	Assurance that key controls and processes are working efficiently and effectively in respect of data quality	RM003, RM007			30
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 Cancelled, watching Brief 1 day in Q3/4	1	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			1

ICT Asset Disposals Cancelled, Watching Brief 1 day in Q3/4	1	Assurance over the adequacy and effectiveness of key controls and processes (part of the technology and improvement programme)	Digital Norfolk Commercialisation		1
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) All moved to Q3/4	15	Assurance against the funding requirements	RM003 Digital Norfolk		15
Privacy Impact Assessments (formerly Post GDPR compliance) All moved to Q3/4	15	Assurance that new GDPR requirements are being met	RM003 Digital Norfolk Smarter Information and Advice		15
Information Security - Follow Up. Moved to Q3/4	20	Assurance that the agreed actions from the 2017-18 audits have been fully implemented	RM003		20
IMT Contingency (BOX-IT) Watching Brief	2	Assurance that systems and controls are operating effectively	RM007 Digital Norfolk	2	
Total Finance	**410**			**48**	**65**	**297**
Total Number of Opinion Days to be delivered to NCC	**837**			**98**	**167**	**572**