

Appendix 1

Council-wide areas (i.e. across departments)

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Commissioning	H	1	15				Completion of audit commenced in 2017/18
Ethics	H	1	2				Completion of audit commenced in 2017/18
Sickness absence	H	1	15				Assess approaches to workforce planning to meet projected needs, and compliance with the Council's EPDR scheme
Contract management	H	1	30				Assurance review to ensure effective monitoring. Ensure ongoing risk assessment of supplier resilience and supplier failure plans.
Budgetary control	H	1	20				Following previous reviews of the MTFS and budgetary control mechanisms, this audit will use data analytics to identify volatile budgets for a deep-dive review of forecasting and control approaches
Information Governance/GDPR project assurance	H	1	15				Compliance with strategic aims of projects and commitments that have been identified. Delivery of projects against the original aims and business cases.
Payment Card Industry standards compliance	H	1	15				Income collection, credit card income & PCI compliance, banking. Deep dive into risk areas from Data Analytics.
Travel expenses	H	1	15				Compliance with council policy, using data analytics to identify potentially higher risk areas of service
Action tracking	H	1	10				Quarterly updates to the Governance & Ethics Committee on progress with implementing agreed actions
<i>Counter Fraud</i>	H						
Pro-active counter-fraud – training & Team Talk		1			3		Monitoring of e-learning package following launch and publication of a further counter-fraud article in the Council's 'Team Talk' staff communication bulletin.
Pro-active counter-fraud – Cartels vulnerability assessment		1			5		Work with the Group Manager – Procurement to assess the Council's vulnerability to cartels in the tendering process.
Pro-active counter-fraud – civil prosecutions protocol		1			3		Leading on the development and agreement of a formal protocol for the Council around the pursuit of civil prosecutions.
Pro-active counter-fraud – Re-Check pilot review		1			3		Review of the outcomes and benefits of the pilot exercise.
Fraud alerts		1			1		Review and dissemination of fraud alerts from national counter-fraud agencies

<i>Governance & Scrutiny</i>							
Assurance mapping & Statutory Officer updates		1	10				Leading and co-ordinating the assurance mapping pilot for 2018/19
<i>Advisory & support</i>							
Governance & Ethics Committee				10			Preparation of planning and progress reports, attendance at Committee meetings
Risk, Safety & Emergency Management Board				1			Head of Internal Audit attendance at RSEMB meetings
Client management				2			Planning and quarterly progress reports to Corporate Leadership Team
<i>Sub-Totals</i>			147	13	15	0	
<i>Grand Total</i>		15	175				

Children and Families

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
Assurance	Advice/ Consultancy	Counter-Fraud	Certification				
Secure unit - staff additional hours claims	n/a	1	5				Review of controls following irregularity enquiry
Recoupment from other local authorities	M	1	12				Recoupment of special needs funding by the Council, on behalf of schools, where the responsibility rests with another LA, encompassing data input to Capita and subsequent efficacy of administration and recovery.
School swimming safeguarding	H	1	15				Assurance about safeguarding controls in Schools' Swimming Service, plus possibly scoping pricing the offer to schools, buy-back rates, pool contracts, payments and budgetary control.
Beeston Youth & Community Centre	n/a	1				2	Certification of annual accounts.
Client management				2			Planning with, and quarterly progress reports to, Senior Leadership Team.
Sub-Totals			32	2	0	2	
Grand Total		4	36				

Adult Social Care and Health

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Mosaic – unallocated cases	H	1	3				Data input and output controls, notably as they affect commissioning, payments, charging, and forecasting. Possible inclusion of case allocation and management.
Ollerton Day Centre	n/a	1	1				Review of controls following irregularity enquiry
Direct Payment Support Services	H	1	15				Control environment under which DPSS organisations are permitted to provide services to direct payment holders.
Accountable Care Systems (formerly Sustainability & Transformation Plans)	H	1	15				Overview that ACSs have been set up and developed in accordance with national guidance and local agreements, and NCC's interests are being protected and served.
Resource Allocation System and supported assessments	H	1	15				Review of options for current RAS in relation to care needs
Care home providers	H	1	15				Review of quality assurance processes
Client monies accounts	n/a	1	5				Review of controls over client monies and management of bank accounts following a whistleblower investigation.
Client management				2			Planning with, and quarterly progress reports to, Senior Leadership Team.
Sub-Totals			69	2	0	0	
Grand Total		7	71				

Place

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Strategic management of property estate	H	1	20				Review delivery of strategic property plans including the use of assets to generate income and the expected level of capital receipts. Controls in place to deliver effective asset utilisation and management including the projection of vacant properties.
Concessionary fares	H	1	15				Review controls in place for the administration of the concessionary fares scheme. Develop the use of data analytics to identify risk areas for specific deep dive work and follow up intelligence from the NFI exercise.
Counter-fraud investigation contingency		1			10		Contingency to continue with an investigation into a whistleblower allegation.
Bus Services Operating Grant		1				2	Complete the certification of annual buss services operating grants
Platt Lane Playing Fields account		1				1	Complete the independent auditor work in relation to the completion of the annual accounts.
Client management				2			Planning with, and quarterly progress reports to, Senior Leadership Team.
Sub-Totals			35	2	10	3	
Grand Total		5	50				

Chief Executive's

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
Assurance	Advice/ Consultancy	Counter-Fraud	Certification				
Payroll	H	1	10				Key control review. Deep dive into specific areas following Data Analytical review.
Pensions – investments	H	1	15				Review of processes for Investment of Pension Fund assets and the return in investments. Performance monitoring of fund managers.
Elections	M	1	1				Completion of review of expenditure on the administration of elections
Complaints	M	1	1				Completion of review of procedures for the receipt and handling of complaints
ICT:							
Cloud computing	H	1		2			Review controls in place for contracting cloud services, contract monitoring arrangements and for continued service delivery and security.
ICT applications - Mosaic	H	1	15				Review specific access controls to departmental and corporate ICT applications, linked to assurance audits, to ensure data quality, business continuity and application maintenance.
Networks	H	1	15				Review of contracted arrangement for monitoring the delivery, security and availability across the network including wireless networks and voice networks.
Client management				2			Planning with, and quarterly progress reports to, Senior Leadership Team.
Sub-Totals			57	4	0	0	
Grand Total		7	61				