

Appendix 1

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

Area of activity	Priority Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Commissioning	H	Q1	10				Completion of audit commenced in 2017/18
Ethics	H	Q1	20				Completion of audit commenced in 2017/18
Learning, development & workforce planning	H	Q1	20				Assess approaches to workforce planning to meet projected needs, and compliance with the Council's EPDR scheme
Contract management	H	Q2	20				Assurance review to ensure effective monitoring. Ensure ongoing risk assessment of supplier resilience and supplier failure plans.
Budgetary control	H	Q2	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
Project management	H	Q2	20				Compliance with strategic aims of projects and commitments that have been identified. Delivery of projects against the original aims and business cases.
Income processing & Payment Card Industry standards compliance	H	Q3	20				Income collection, credit card income & PCI compliance, banking. Deep dive into risk areas from Data Analytics.
Service planning & performance management	M	Q4	15				Review the operation of the council's performance management framework and the implementation of the departmental strategies
Travel expenses	M	Q4	15				Compliance with council policy, using data analytics to identify potentially higher risk areas of service
BRMI	H	Q1-4		10			Review of data migration processes, combination of data capture, client consultation and reporting. Post implementation benefit analysis.
GDPR	H	Q1-4	5				Input to the Information Governance Group and follow up of previous audit recommendations.
Action tracking		Q1-4	40				Quarterly updates to the Governance & Ethics Committee on progress with implementing agreed actions
<i>Counter Fraud</i>	H						
Pro-active counter-fraud		Q1-4			25		Counter Fraud Plan to include prevention, detection, pro-active reviews and investigation activity. Using e-learning, NFI, NAFN and covering Cyber Fraud activities.
National Fraud Initiative		Q1-4			10		Co-ordination of data submission for the next NFI exercise
Fraud alerts		Q1-4			2		Review and dissemination of fraud alerts from national counter-fraud agencies
Transparency Code		Q1			2		Publication of annual fraud data

Annual Fraud Report		Q1			5		Production of the annual review of fraud at NCC
<i>Governance & Scrutiny</i>							
Assurance mapping		Q1-4	30				Leading and co-ordinating the assurance mapping pilot for 2018/19
Annual Governance Statement		Q1	10				Co-ordinating the AGS to accompany the final accounts
Statutory officers' updates		Q1-4		2			Quarterly review of the AGS with the Chief Executive, Monitoring Officer and Chief Finance Officer
<i>Advisory & support</i>							
Governance & Ethics Committee		Q1-4		30			Preparation of planning and progress reports, attendance at Committee meetings
Risk, Safety & Emergency Management Board		Q1-4		2			Head of Internal Audit attendance at RSEMB meetings
External audit liaison		Q1-4		1			Quarterly update meetings with External Audit
Client management				7			Planning and quarterly progress reports to Corporate Leadership Team
Advice				5			Provision of ad hoc advice on council-wide issues
Sub-Totals			245	57	44	0	
Grand Total			346				

Children and Families

Area of activity	Priority Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Direct Payments	M	Q1	10				Controls for monitoring spending of direct payments by parents or young people, in line with the purposes of the personal budget that has been allocated.
Personal Budgets	M	Q1	10				Enablement of personal budgets and application of a resource allocation system to deliver some or all of the provision set out in an EHC plan.
Recoupment from other local authorities	M	Q2	15				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.
Early years education funding	M	Q2	15				Early years funding for private, voluntary and independent (PVI) providers, child-minders and LA maintained schools, encompassing agreements, compliance, payments, and budgetary control.
External placements	M	Q4	15				Placements of looked after children and young people (LAC) with external residential providers and foster carers, encompassing commissioning, agreements, compliance, payments and budgetary control.
SEND funding in mainstream schools	M	Q3	15				Higher Level Needs (HLN) and Additional Family Needs (AFN) funding in mainstream schools, focussing on compliance with SEND funding guidance.
School swimming safeguarding	H	Q3	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		Q2				3	Certification of annual accounts.
Remodelling care / diagnostic review		Q1-4		5			Identifying and evaluating control implications of Remodelling Care programme, or Diagnostic Review by Newton Europe, notably in the light of relevant recent audits.
Client management				15			Planning with, and quarterly progress reports to, Senior Leadership Team.
Advice				5			Provision of ad hoc advice
Sub-Totals			95	25	0	3	
Grand Total			123				

Adult Social Care and Health

Area of activity	Priority Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Safeguarding	M	Q1	10				Review of arrangements, taking account of internal and external assurance provision, and recent action plans.
Mosaic	H	Q3	15				Data input and output controls, notably as they affect commissioning, payments, charging, and forecasting. Possible inclusion of case allocation and management.
Direct Payment Support Services	H	Q1	15				Control environment under which DPSS organisations are permitted to provide services to direct payment holders.
Younger adults residential & nursing care – dynamic purchasing system	M	Q1	15				Review recent implementation of DPS, encompassing procurement, commissioning, agreements, compliance, payments and budgetary control.
Extra care	M	Q3	15				In light of expected new incoming strategy for Extra Care, review of how Council builds up care and support, including shared support and extra individual costs.
Continuing healthcare	M	Q1	15				Arrangements for service users eligible to partial or 100% healthcare funding, encompassing funding assessments and agreements, recoupment and budgetary control.
Shared lives	M	Q4	15				Funding of carers for service users in Shared Lives scheme, and the financial safeguarding of their monies, valuables and financial affairs.
External day care providers	M	Q2	15				Market management of external providers of day care, also encompassing commissioning, agreements, compliance, payments and budgetary control.
Care, support & enablement contracts	M	Q2	15				Second review of (extended) contracts for care, support and enablement of younger adults.
Financial assessments – residential & nursing care	M	Q4	15				Review of financial assessment process and service user charging, to follow expected transfer of processes from Abacus with Mosaic during 2018-19.
Independent care & support services	M	Q2	15				Given reliance on independent care & support providers in the market, focussed review on processes for ensuring financial due diligence and viability.
Better Care Fund	M	Q3	15				Second review of governance, reporting and monitoring arrangements, in line with BCF agreements and targets.
Deprivation of Liberty Safeguards (DoLS)	M	Q4	15				Assurance on how Council is signing off DoLS standard authorisations, including keeping on top of new ones, and dealing with ongoing reviews.
Care Act compliance	M	Q4	15				Assurance on mechanisms on how Council can demonstrate compliance with Care Act 2014, notably in light of any ombudsman's recommendations.
Supported assessments, Resource Allocation System	H	Q2	15				Assessment of number of supported assessments being offered, and configuration of RAS in relation to care needs and personal budget requirements.

Sustainability & Transformation Plans	M	Q3	15				Overview that STPs have been set up and developed in accordance with national guidance and local agreements, and NCC's interests are being protected and served.
Transforming care programme	n/a	Q1-4		10			Advisory input concerning the control environment to manage risks around the programme.
Client management				15			Planning with, and quarterly progress reports to, Senior Leadership Team.
Advice				5			Provision of ad hoc advice
Sub-Totals			235	30	0	0	
Grand Total			265				

Place

Area of activity	Priority Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter Fraud	Certification	
Economic development	M	Q4	15				Review aspects of the economic development work activity incorporating; projects and initiatives, innovation centres, broadband projects and partnership funding for programmes projects such as LEADER.
Planning	M	Q2	15				Review procedures to process applications, receipt and handling of fee income. Compliance with governance arrangements for the consideration and approval, rejection & appeals for applications received. Develop work commenced in relation to shale gas applications.
Arc Joint Venture – contract management	H	Q2	15				Review developments and the embedding of contract management arrangements through NCC Property Services. Review the completion and monitoring of performance information and the generation of KPI's.
Strategic management of property estate	H	Q3	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	Q4	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.
Local bus service subsidies	H	Q3	15				Review key controls governing the payment of subsidies to bus operators for the provision of local services. Develop the use of data analytics to identify outliers and areas for potential deep dive activity.
Voluntary sector – grant aid	H	Q3	15				Review processes in place to govern the processing of applications for grants. Review key controls in place to control the consideration, approval and payments of grants to voluntary organisations and individuals.
Via Joint Venture – contract management	H	Q2	15				Review contract management arrangements to ensure the joint venture is delivering services in accordance with the business case. Review the completion and monitoring of performance information and the generation of KPI's.
Country Parks – contract management	M	Q1	15				Review the key controls governing the contract management arrangements to ensure service delivery is in line with contract payments.
Trading Standards – operations certificates	n/a	Q3				10	Review and complete requirements for the certification of annual operations activities.
Energy & carbon management – Carbon	n/a	Q2				3	Completion of audit work on the annual returns for the Carbon Reduction Certificates

Reduction Certificate return								
Bus Services Operating Grant	n/a	Q3				2		Complete the certification of annual buss services operating grants
Platt Lane Playing Fields account	n/a	Q2				2		Complete the independent auditor work in relation to the completion of the annual accounts.
Client management				15				Planning with, and quarterly progress reports to, Senior Leadership Team.
Advice				5				Provision of ad hoc advice
Sub-Totals			140	20	0	17		
Grand Total			177					

Resources

Area of activity	Priority Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter Fraud	Certification	
Payroll	H	Q3	15				Key control review. Deep dive into specific areas following Data Analytical review.
Customer Services Centre	M	Q4	15				Review of service delivery for key elements of the CSC processes. Scope including call handling monitoring, sifting enquiries through scripts, fee collection for services and KPI monitoring.
Pensions – investments	H	Q3	15				Review of processes for Investment of Pension Fund assets and the return in investments. Performance monitoring of fund managers.
Corporate financial management:	H						Review key corporate finance functions to ensure effective key controls in operation.
Insurance		Q2	15				Review processes for premium renewals, administration of claims, vetting for fraudulent claims and approval for claims settlement.
VAT		Q3	15				Review processes for recording, monitoring and completion of returns, monitoring set off arrangements and implementation of recommendations from inspections.
Corporate returns		Q3	15				Statutory completion, authorisation and the subsequent use of benchmarking and comparative data.
Members' services	M	Q3	15				Audit of processes governing member allowances, expenses, declarations of interest and the governance arrangements for the use of Divisional Fund.
ICT:							
Access controls	M	Q3	15				Review of processes for giving, changing and removing access to resources.
Change & release management	M	Q1	15				Review the management arrangements in place to change and release, configuration and application of updates and patches. (Cloud and non-Cloud)
Cloud computing	H	Q1	15				Review controls in place for contracting cloud services, contract monitoring arrangements and for continued service delivery and security.
ICT applications	H	Q3	15				Review specific access controls to departmental and corporate ICT applications, linked to assurance audits, to ensure data quality, business continuity and application maintenance.
Internet controls	H	Q2	15				Review key controls in relation to the governance and access to the internet and intranet, including security, access and defences.
Networks	H	Q1	15				Review of contracted arrangement for monitoring the delivery, security and availability across the network including wireless networks and voice networks.

Service desk management	H	Q2	15				Review contract monitoring arrangements to ensure that ICT service desk provision adequately supports the business in terms of incident reporting problem management and service requests
Service level management	M	Q2	15				Review management monitoring arrangements to ensure service level agreements (SLA) are robustly generated, effectively monitored and ensure performance delivery.
Client management				15			Planning with, and quarterly progress reports to, Senior Leadership Team.
Advice				5			Provision of ad hoc advice
Sub-Totals			225	20	0	0	
Grand Total			245				