

Appendix

Cross cutting areas (i.e. across departments)

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Service Planning and Performance Management	High	30				To review the effectiveness of the new strategic management framework
Information Governance	High	30				Review of policy framework, risk assessment, governance culture, physical security and response to incidents. To include specific coverage of ICT mobilisation risks
Counter Fraud and Corruption	High			100		Develop and implement a strengthened counter fraud culture. Use detection techniques to identify potential fraud. Investigate suspected frauds and irregularities
Commissioning	High	30				Assess the effectiveness with which key services are commissioned across the council

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LEAN+ Service Reviews	Medium		15			Provide assistance with reviews to ensure cost-effective controls in place
Budgetary Control	High	30				Review of the revised Business Management System process for budgetary control and forecasting
Procurement	High	5	10			Provide advice to the P2P project and complete the 13/14 follow up
PCI (Payment Card Industry) Compliance	High	15				Continuing contribution to working group and targeted compliance tests at selected sites
Agency staff and consultants	High	30				Review effectiveness of management information to inform an enforce compliance with policy for engagement of agency staff and consultants
Total days	295	170	25	100	-	

Children Families and Cultural Services

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Children's Social Care						
Children's Disability Service	Medium	5				Completion of review commenced in 2013/14
Secure Accommodation	Medium	10				Completion of review commenced in 2013/14
Fostering and Adoption allowances	Medium	15				Assurance over control environment
In-house children's residential services	Medium	15				Assurance over control environment
Education Standards and Inclusion						
Special Educational Needs and Disability funding	Medium	2				Assurance over control environment
SEND independent	Medium	15				Assurance over control

special schools						environment
Behaviour Service	Medium	15				Reviews of Learning Centres
School and College transport	Medium	15				Assurance on expenditure and budgetary control
Youth, Families and Culture						
National Watersports Centre - partnership	Medium	15				Review of contract management and compliance
Cultural / Enrichment Services	Medium	15				Review of School Swimming
Early Years and Early Intervention	Medium	15				Children's Centres contract management and compliance
Other Work						
National award for SENCOs grant	Low				3	Audit grant claim
Youth Club funds	Low				5	To be determined as required
Provision of advice and liaison with department			30			As required
Schools						
Audit of 45 schools	Medium	410				Review range of factors

						relating to School Budget Share
Total days	595	557	30		8	

Adult Social Care, Health and Public Protection

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
ASCH Support						
Framework data quality	High	15				Review input / output controls and data reporting
Continuing Healthcare	Medium	15				Review control environment and financial control
Client Finances – deputyships, investment accounts	Medium	15				Review control environment and financial control
Safeguarding Vulnerable Adults	High	7				Complete review from 2013/14
Younger Adults						Review control

Supported Living	Medium	15				environment and financial control
Care Assessments and Support Plans	Medium	15				Review control environment and financial control
Supported Employment – County Enterprise Foods	Medium	15				Review control environment and financial control
Supported Employment – County Horticulture	Medium	15				Review control environment and financial control
Older Adults						
Extra Care	Medium	15				Review implementation of strategy and contract compliance
Care Assessments and Support Plans	Medium	15				Review control environment and financial control
Care Home Providers	Medium	15				Review control environment and financial control
Care Home Income	Medium	10				Complete 2013/14 audit
Promoting Independence and Public Protection						
Emergency Planning	Medium	15				Review of risk and Internal Control

Market Management – safeguarding and compliance	Medium	15				Review of risk and Internal Control
Other Work						
Scambusters – grant certification	Low				3	In progress
Operation Spinaker – grant certification	Low				3	To be determined as appropriate
Provision of advice and liaison with department	N/A		30			Provision of ongoing advice on internal control / systems
Total days	233	197	30		6	

Environment and Resources

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Highways						
Highway Capital Schemes	Medium	10				Brought forward from 2013/14
Highway Maintenance	High	20				Operation of new framework contract
Highway Services	High	15				Review selection of highway services operations
Finance						

VAT and tax planning	Medium	10				Completion of 2013/14 audit
Treasury and Pension Fund Management	High	20				Review compliance with CIPFA / SOLACE guidance on governance
Transport, Property and Environment						
Fleet Management, Maintenance and Operations	Medium	20				Systems review of centralised arrangements and trading accounts
Bus Stations	Medium	15				Review of income collection
Bus Service Operators grant	Low				1	Confirm grant conditions met and sign claim
Building maintenance	Medium	5				Brought forward 2013/14
Property Strategy and Estate management	Medium	10				Follow up recommendations from 2013/14 review
Building Operations Group	High	15				Review of selected areas of Building Operations
Waste Income	Medium	20				Review of income received from Enviro Energy agreement
Energy and Carbon	Low				3	Required audit of CRC

Management						return
Human Resources and Services Learning, Development and Workforce Planning	Medium	20				Council-wide approaches to workforce planning, EPDRs and procurement of training
Customer Services Centre	High	15				Review processing of income
Payroll	High			20		Analytical review of Payroll data in targeted areas to provide assurance that counter-fraud measures are operating effectively
Schools Payroll	High		10			Revised set-up for schools' access and monitoring controls in BMS payroll
Pensions	High		10			Advisory input to the development of re-engineered process maps for the administration of pensions

Area for audit	Risk assessment	Days planned	Likely scope
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		Assurance	Consultancy	Counter Fraud	Certification	
ICT – Infrastructure ICT Strategy and Operating Model	High	20	15			Review ICT Strategy in meeting organisational objectives; maintenance of policies and monitoring of performance to identify opportunities to improve As agreed with ICT services
Emerging Risks	High					
Active Directory	High	15				Maintenance / support, logical security, user security, data management, system availability, management trail, business continuity
Internet Controls	High	15				Ownership and control of internet/intranet content; access control; email filtering and monitoring usage
Service Desk Management Access Controls	Medium	15				Review support arrangements to confirm they enable delivery of agreed service levels
Change and Release	Medium	20				Confirm procedures are

Management						approved, complied with and facilitate operational service delivery
ICT – Applications						
Public Sector Network (PSN)	Medium	15	10			Examine arrangements for compliance with PSN requirements
Civica Universal Pensions Manager System	High					Advice on implementation of replacement pensions administration system
Lagan Frontline (Customer Relationship Management)	Medium	10				Review of maintenance / support, logical security, user security, data management, system availability, management trail, business continuity
Abacus	Medium	15				Review of maintenance / support, logical security, user security, data management, system availability, management trail, business continuity
BEDS	Medium	10				Review of maintenance / support, logical security, user security, data

Capita One (Education Management System)	Medium	10				management, system availability, management trail, business continuity Review of maintenance / support, logical security, user security, data management, system availability, management trail, business continuity
Input to Projects			10			Provide advice on selected projects as agreed with ICT management
Total days	419	340	55	20	4	

Policy Planning and Corporate Services

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Members Allowances and Divisional Funds	High	10				Completion of work from 2013/14
Council elections	Medium	10				Review expenditure on administration of County Council elections
Broadband Project Grant	Medium				20	Certification of grant monies to meet BDUK regulations

Economic Development	Medium	15				Review of innovation centres and economic development initiatives
Total days	55	35			20	

Public Health

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Public Health Grant	Medium	15				Assurance over grant spend and volume
Performance monitoring and management	Medium	15				Assurance effectiveness over
Public Health Total		30				
Contingency				100		
Grand Total days	1,727	1,329	140	220	38	