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

Area of activity	Risk Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Accounts receivable & debt management	High	Q1	20				Assurance review of key controls and their consistent application across departments.
Procurement – compliance with tendering requirements	High	Q1	25				Extension of work carried out in 2016/17 in the ASCHPP Dept, to assess compliance with tendering requirements across the Council
Capital Programme	High	Q1	5				Completion of 2016/17 audit covering controls over the quality, cost and delivery of a sample of schemes in the capital programme.
Payroll analytical review	High	Q1	3				Completion of 2016/17 audit involving the analytical review of payroll data
Employee recruitment, remuneration and management	High	Q1	15				Council-wide application of controls over areas such as: recruitment; Disclosure & Barring Service & right to work checks; temporary adjustments to employee hours & grading; job evaluations; attendance management
Budgetary control	High	Q1	15				Council wide approach to forecasting and budgetary control
BRMI Project	High	Q2		15			Advisory input to the development of the project
Commissioning	High	Q2	30				To cover whole cycle from business planning, service specification, evaluation of commissioning options and through to performance review (scope to exclude external procurement of services - separate audit)
Serious & organised crime threats	High	Q2			15		Following self-assessment against the Home Office/DCLG checklist, more detailed reviews of potential areas of vulnerability
Health and Safety	Med	Q2	6				Review of external sources of assurance of the Council's compliance with health and safety requirements, and planned actions to address any issues raised
Payroll (including Travel expenses)	Med	Q3	27				Assurance review of key controls and their consistent application across departments
Imprest accounts	High	Q3	20				Review of corporate control over imprest usage, and the application of effective cash handling across departments
Business continuity	High	Q3	15				Review of corporate approach and compliance with guidance by critical services across the Council
Governance & ethics	High	Q4	25				Review of how the aspects of the Local Code of

Topic	Priority	Quarter					Description
	Med (orange)						Corporate Governance which promote the ethical values of the Council are applied in practice. A review of this topic is a requirement of the Public Sector Internal Audit Standards.
Service planning & performance management	Med	Q4	20				Assurance review of key controls and their consistent application across departments
Smarter Working	Med	Q4	15				Review of the achievement of project objectives , within time and budget
Quarterly follow-up of recommendations	High	Q1 – Q4	60				Quarterly updates to CLT and the Audit Committee on the implementation status of agreed management actions
Pro-active fraud awareness	High	Q1 – Q4			10		Activities to raise staff awareness of, and alertness to, fraudulent activity
National Fraud Initiative	High	Q1 – Q4			15		Participation in the b=national exercise, co-ordinating the Council's response to reported data matches
National Anti-Fraud Network	High	Q1 – Q4			2		Review of fraud alerts and onward dissemination to key contacts for any of relevance to NCC activities
Risk, Safety & Emergency Management Board	n/a	Q1 – Q4		2			Head of Internal Audit attendance at Board meetings
Annual Governance Statement	n/a	Q1 – Q4		10			Compilation of year-end statement and quarterly meetings with statutory officers to update
External Audit liaison	n/a	Q1 – Q4		1			Quarterly update meetings with the external auditors
Governance & Ethics Committee Support	n/a	Q1 – Q4		30			Support of, and attendance at, Governance & Ethics Committee.
Sub-Totals			**301**	**58**	**42**	**-**	
Grand Total			**401**				

Children, Families and Cultural Services

Area of activity	Risk Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Cultural Services - Inspire	Med	Q1	8				Completion of 16/17 audit: Terms of reference cover: transitional issues; business case and business plan realisation; customer service; contract management; payment mechanisms; performance reporting; risk management and compliance.
Reductions in school staffing	Med	Q1	4				Completion of 16/17 audit: Compliance with policy for approving premature retirement or redundancy in LA maintained schools
Schools' statutory reserve	Med	Q1	1				Completion of 16/17 audit: Review of level and use of balances in the Schools' Statutory Reserve
Fostering allowances	Med	Q1	2				Completion of 16/17 audit: Review of key controls, following implementation of new scheme for fostering allowances
SEND Independent Special Schools	Med	Q2	15				Assurance review of key financial and contract controls over placement of eligible children and young people in independent special schools.
Beeston Youth & Community Centre accounts	n/a	Q2				3	Certification of annual accounts
NCC Children's residential homes	Med	Q3	15				Assurance review of key controls and their consistent application across residential children's homes.
Direct payments – monitoring and auditing	Med	Q3	15				Assurance review of key controls for monitoring the spending of direct payments by service users and third parties.
Personal budgets – resource allocation	Med	Q4	15				Assurance review of key controls for enablement of personal budgets and application of resource allocation system.
Rufford Abbey – contract management	Med	Q4	15				Assurance review of contract receipts and contract management controls over commercial operations.
Remodelling Care programme	n/a	Q4		5			Identifying and evaluating the control implications of the Remodelling Care programme, notably in the light of relevant recent audits.
Schools – audit of 34 schools + 8 follow-ups	Med	Q1 – Q4	286.5				Review of a range of factors relating to School Budget Share.
Advice	n/a	Q1 – Q4		20			Contingency for ad hoc advice to the department

Liaison with Leadership Team	n/a	Q1 – Q4			10				Planning and progress update reports to the departmental leadership team and similar forums
Sub-Totals				376.5	35		-	3	
Grand Total					414.5				

Adult Social Care, Health and Public Protection

Area of activity	Risk Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Care home expenditure	Med	Q1	7.5				Completion of 16/17 audit: Key controls over admissions and payments to care homes.
Direct payments	Med	Q1	7.5				Completion of 16/17 audit: Review of how the department monitors and controls the spending of direct payments by service users and third parties
Delayed transfers of care	Med	Q1	15				Assurance review of consistent application across all locations of new guidance for handling daily situation reports on DTOC.
Trading Standards East Midlands – audit certificates	n/a	Q1				9	Certification of spending against annual grants of over £100,000 to Trading Standards East Midlands, including Scambusters
Short break services	Med	Q1	15				Review of department's new quality assurance programme and its consistent application across all short break centres.
Domiciliary care - contract management	High	Q2	15				Assurance review of procurement, tendering and contracting, plus contract management controls.
Alternative Service Delivery Model – Direct Services	n/a	Q2		5			Continuation of advisory input on the ASDM should the business case or business plan or both be progressed.
Continuing Healthcare	Med	Q3	15				Assurance review of key controls for identifying, agreeing and recouping continuing healthcare funding.
Data quality audit	High	Q3	20				Assurance review of data input and output controls to Framework as affects commissioning and payments.
Resilience to emergencies	Med	Q3	15				Assurance review of each department's response to fulfilling statutory responsibilities and council and central government expectations.
Younger Adults Residential & Nursing Care – dynamic purchasing system	Med	Q3	15				Assurance review of procurement and contract controls, the dynamic purchasing system having been implemented in 16-17.
County Enterprise Foods	Med	Q3	15				Assurance review of key controls over finances and contract management, including how contract performance is evaluated,
Sustainability & Transformation Plan	n/a	Q3		5			Advisory input concerning the council's responsibilities within the governance arrangements, or reporting and monitoring requirements.
Direct Payment support services	High	Q4	15				Assurance review of current arrangements for supporting service users and overseeing accredited

Activity	Risk	Timing					Description
	<td style="background:red"></td>						DPSS organisations.
Extra Care	Med	Q4		15			Reviewing existing Extra care schemes in the light of the current model for evaluating proposed schemes.
Residential & Nursing Care self-funders	Med	Q4	15				Assurance review of the services provided to self-funders in residential and nursing care, notably offering financial planning advice.
Safeguarding vulnerable adults	Med	Q4	15				Review of assurance provision, taking account of any outstanding points from recent action plans, and the forthcoming consultancy engagement.
Transforming Care programme	n/a	Q4		5			Advisory input concerning the control environment to manage risks around the programme.
Domiciliary care - procurement	n/a	Q1 – Q4		5			Advisory input on procurement and contract risks to re-procuring providers of domiciliary care.
NCC funded service user funerals	n/a	Q2		3			Advisory input concerning policy formulation and compliance, and the financial implications.
Protection of service user property and pets	n/a	Q2		3			Advisory input concerning policy formulation and compliance, and the financial implications.
Advice	n/a	Q1 – Q4		20			Contingency for ad hoc advice to the department
Liaison with Leadership Team	n/a	Q1 – Q4		10			Planning and progress update reports to the departmental leadership team and similar forums
Sub-Totals			185	71	-	9	
Grand Total				265			

Place

Area of activity	Risk Level	Target Start	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter Fraud	Certification	
Finalisation of 2016/17 audits	n/a	Q1	5				Contingency to finalise audits from the 2016/17plan
Travel Solutions Hub	High	Q1	15				Assurance review of the revised operating model for cross directorate specialist transport services
Highways Services - Via	High	Q1	15				Completion of 16/17 audit: Terms of reference cover: transitional issues; business case and business plan realisation; customer service; contract management; payment mechanisms; performance reporting; risk management and compliance.
Property Services - Arc	High	Q1	15				Completion of 16/17 audit: Terms of reference cover: transitional issues; business case and business plan realisation; customer service; contract management; payment mechanisms; performance reporting; risk management and compliance.
Innovation Centres	Med	Q1	15				Assurance review of controls in place
Shale Gas planning applications	High	Q2	10				Testing of controls agreed in 2016/17
Concessionary Fares – online applications	n/a	Q2		5			Advisory input to the development of online applications for concessionary travel passes
Carbon Reduction Certificate	n/a	Q2				5	Certification of the annual return
Broadband project	n/a	Q2				5	Input to the process for sign-off of the BT Contract
Bus Services Operators' Grant	n/a	Q2				5	Certification of BSOG returns
Platt Lane accounts	n/a	Q2				5	Certification of annual accounts
Grant Aid	Med	Q3	15				Assurance review of grant aid to organisations & individuals
Waste management	Med	Q3	15				Contract compliance in terms of contractor performance, review of service delivery data and the approval of payments
LEADER programmes	Med	Q3	10				Ongoing advice and support during the set-up and mobilisation phase of the two programmes
Nottinghamshire Economic Development Capital Fund	Med	Q4	8				Testing of the application of controls identified during the previous audit (PPCS1503). These relate to payments and monitoring of funded projects
Highways Services – Via	High	Q4	10				Scope to be determined following completion of earlier review in Q1

Property Services - Arc	High	Q4	10					Scope to be determined following completion of earlier review in Q1
Advice	n/a	Q1 – Q4		20				Contingency for ad hoc advice to the department
Liaison with Leadership Team	n/a	Q1 – Q4		10				Planning and progress update reports to the departmental leadership team and similar forums
Sub-Totals			**143**	**35**	**-**	**20**		
Grand Total			**198**					

Resources

Area of activity	Risk Level	Target Start	Assurance	Advice/ Consultancy	Counter Fraud	Certification	Likely scope
Finalisation of 2016/17 audits	n/a	Q1	5				Contingency to finalise audits from the 2016/17plan
Corporate Bank Accounts	High	Q1	5				Completion of audit commenced in 2016/17 to review access to, and management of, the Council's bank accounts
Pensions	High	Q1	10				Completion of audit commenced in 2016/17 on the administration of the pension fund
Treasury Management	High	Q2	15				Management of the Council's bank accounts, investments and loans
Council elections	Med	Q2	15				Review of expenditure on the administration of elections
ICT Applications	High	Q1 – Q4	15				Reviews in connection with departmental system s audits
Complaints service	Med	Q2	15				Procedures for the receipt and handling of complaints
Mosaic (Frameworki upgrade)	High	Q2		10			Advice during the upgrade process
Digital Services	Med	Q3	15				Digital services, including the social media strategy. Scope to be agreed with the Service Director
ICT – External Assurance	High	Q3	10				Review of actions arising from external assessments of a number of aspects of the council's ICT operations & infrastructure, with particular emphasis on security issues
ICT - Networks	Med	Q4	10				Network controls, wireless network, voice network & Citrix
ICT – Project delivery	Med	Q4	15				The application of agreed standards to NCC projects and the process for utilising lessons learned in future projects. Include resource management
ICT – Cloud Computing	High	Q1 – Q4		15			Advice during the transition to cloud computing
ICT Applications	High	Q1 – Q4	15				Reviews in connection with departmental system s audits
Advice	n/a	Q1 – Q4		20			Contingency for ad hoc advice to the department
Liaison with Leadership Team	n/a	Q1 – Q4		10			Planning and progress update reports to the departmental leadership team and similar forums
Sub-Totals			**130**	**55**	**-**	**-**	
Grand Total				**185**			