

## Internal Audit Plan: Term 2 – 2019/20

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Council-wide areas							
Sickness management (continued)	H	1	3				Assess approaches to workforce planning to meet projected needs, and compliance with the Council's EPDR scheme.
Budgetary control (continued)	H	1	3				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
Financial resilience (continued)	H	1	8				Self-assessment of NCC position and practice against the key issues identified in the Northamptonshire CC best value inspection report.
Accounting Clearing House (continued)	H	1	12				Review activities within Business Management Systems (BMS) to ensure the controls, integrity and operating of financial systems are complied with.
Access management (continued)	H	1	12				Review of processes for giving, changing and removing access to resources.
Learning, Development & Workforce Planning	M	0 (expected T3)	10				Review completion of EDPR processes used to drive employee and departmental development. Examine how workforce planning is coordinated across the council to determine budgets for workforce requirements.
Pro-active counter-fraud – NFI 2018-20 - Review of Matches	H	1			5		Review and report on the completion of Recommended matches by the Key Contacts within departments for Cabinet Office
Fraud alerts		1			1		Review and dissemination of fraud alerts from national counter-fraud agencies
Assurance mapping & Statutory Officer updates		1	10				Consultation on assurance mapping for 2019/20 and quarterly update of Annual Governance Statement
Governance & Ethics Committee				10			Preparation of planning and progress reports, attendance at Committee meetings
Action tracking	H	0 (expected T3)	20				Quarterly action tracking
Risk, Safety & Emergency Management Board				1			Head of Internal Audit attendance at RSEMB meetings
Client management				3			Planning and termly progress reports to Corporate Leadership Team
Sub-Totals			78	14	6	0	
Grand Total		8	98				

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Children and Families							
Early Years Education Funding (continued)	M	1	10				Alignment with national and local requirements; control over capital and revenue expenditure; market management, registration and inspection; data submission and payments
External Placements (continued)	M	1	12				Operating model; commissioning; placement agreements and contract management; payments; health and education contributions; budgetary control
Post 18 Placements - Staying Put policy	M	1	12				Of concern to C&F leadership is the delivery of 'Staying Put' Policy, and the financial impact and opportunity costs arising from it. The likely scope will embrace the control environment in light of that.
Adoption allowances	M	0 (expected T3)	8				Financial controls over adoption allowances and inter-agency payments.
Follow ups of LA maintained schools		4	12				Follow ups of LA maintained schools having previously been issued with reports giving limited assurance.
Beeston Youth and Community Centre a/cs		1				2	Certification of accounts
Client management				3			Planning with, and termly progress reports to, Senior Leadership Team.
Sub-Totals			54	3	0	2	
Grand Total		8	59				

**Adult Social Care and Health**

Integrated Care Systems (continued)	H	1	12				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.
Housing With Care (continued)	M	1		8			Governance and delivery of strategy; business cases for new schemes; commissioning and procurement of providers of approved schemes; commissioning of service users into places; financial control and information
Mosaic Systems Review (continued)	H	1		12			Advisory input to Mosaic Systems Review as required, to ensure the preservation of controls and audit trails

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Mental Health Act and emergency admissions (cont'd)	M	1	12				Of concern to ASC leadership is the level of risk that council staff and service users are exposed to when emergency admissions are required, but delayed. There are protocols for these situations, but how robust are they?
External day care provision (cont'd)	M	1	12				Policies and procedures delivering choice to service users; market management; procurement and commissioning; contracting and contract management; payments; service user contributions; budgetary control
Deputyships and appointeeships	M	0 (expected T3)	8				Application decisions and capacity; compliance with legal and regulatory requirements; accounting arrangements; management of client income (appointeeships); management of client finances and property (deputyships); fees and loans; deceased client affairs
Irregularities - involving service users and DPSS					6		Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse
Client management				3			Planning with, and termly progress reports to, Senior Leadership Team.
<b>Sub-Totals</b>			<b>44</b>	<b>23</b>	<b>6</b>	<b>0</b>	
<b>Grand Total</b>		<b>5</b>	<b>73</b>				

## Place

Facilities Management (continued)	H	1	8				Review of controls to mitigate key risks that may arise from changes to the provision of services.
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.
Transport and Travel Services	M	1	15				Review the arrangement in place to provide Transport and Travel services from the procurement of services, processing of request and the financial savings achieved
Development of Partnerships	M	1	15				Review how partnerships are entered into by the department, examining the control arrangements, mutual objectives and how benefits are monitored and achieved.

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Parking – Central processing Unit & enforcement	M	0 (expected T3)	10				Review of controls to mitigate key risks in the issue of penalty notices and collection of income
Non Schools Catering	M	0 (expected T3)	10				Review the controls in place for the control of operations including procurement, operations, income collection and financial contribution.
Trading Standards Sanctions & Compliance	M	1	15				Review processes for the consistent application of sanctions to cases ensuring compliance with established sanction requirements.
Trading Standards Enforcement	M	0 (expected T3)	5				Review case management processes to ensure that cases identified follow the appropriate route to the established enforcement requirement.
Section 106 and 278 agreements	H	1	15				To be determined
Platt Lane Playing Fields account		1				1	Complete the independent auditor work in relation to the completion of the annual accounts.
Irregularities					5		
Client management				3			Planning with, and termly progress reports to, Senior Leadership Team.
<b>Sub-Totals</b>			<b>113</b>	<b>3</b>	<b>5</b>	<b>1</b>	
<b>Grand Total</b>		<b>7</b>	<b>122</b>				

## Chief Executive's

Cloud computing (continued)	H	1	5				Review controls in place for contracting cloud services, contract monitoring arrangements and for continued service delivery and security.
Internet Controls	M	1	15				Review compliance with and monitoring of internal controls and external assessments to ensure that the internet is operated in line with corporate values.
Active Directory	M	1	15				Review internal controls in place to ensure that the robustness of the directory is maintained.
Service Level Management	M	0 (expected T3)	10				Review the ICT estate capacity for core systems to support the delivery of the Service Desk facility
Client management				3			Planning with, and progress reports to, Senior Leadership Team.
<b>Sub-Totals</b>			<b>45</b>	<b>3</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>		<b>3</b>	<b>48</b>				

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Area of activity	Priority Level	Job count
<i>Sub-Totals</i>		
<i>Grand Total</i>		<b>31</b>

Days planned and nature of audit coverage			
Assurance	Advice/ Consultancy	Counter-Fraud	Certification
<b>334</b>	<b>46</b>	<b>17</b>	<b>3</b>
<b>400</b>			

Likely scope