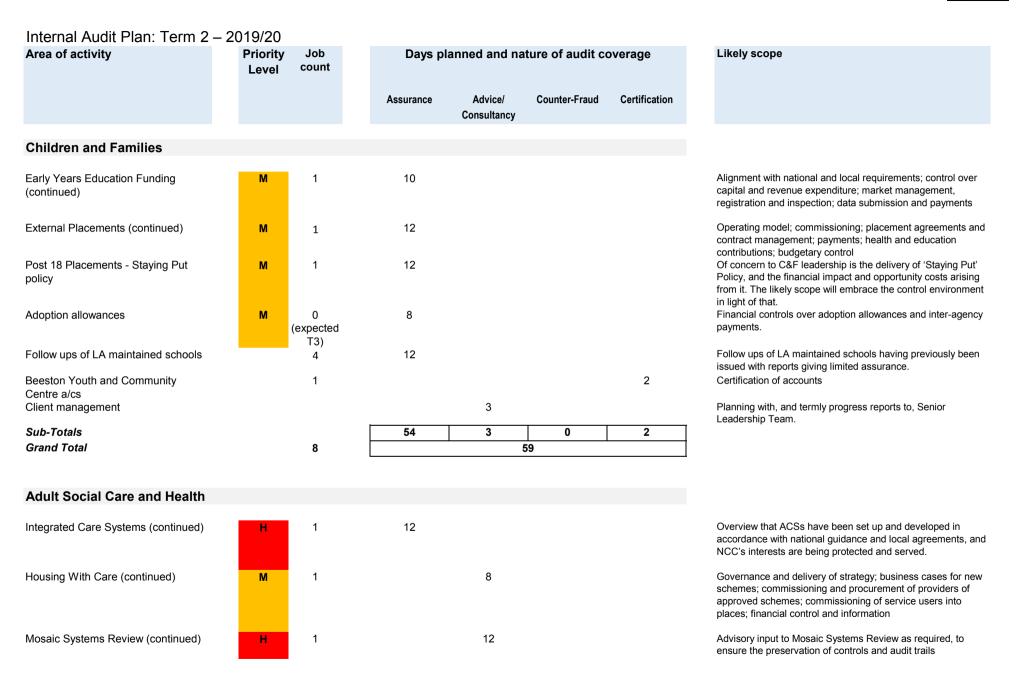
Internal Audit Plan: Term 2 – 2019/20								
Area of activity	Priority Level	Job count	Days planned and nature of audit coverage			verage	Likely scope	
			A	A desirant	Country Fraud	Cautification		
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification		
Council-wide areas								
Sickness management (continued)	Н	1	3				Assess approaches to workforce planning to meet projected needs, and compliance with the Council's EPDR scheme.	
Budgetary control (continued)	Н	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	
Financial resilience (continued)	н	1	8				and control approaches Self-assessment of NCC position and practice against the key issues identified in the Northamptonshire CC best value	
Accounting Clearing House (continued)	н	1	12				inspection report. Review activities within Business Management Systems (BMS) to ensure the controls, integrity and operating of financial systems are complied with.	
Access management (continued)	н	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	Н	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	Н	0 (expected T3)	20				Quarterly action tracking	
Risk, Safety & Emergency Management Board		10)		1			Head of Internal Audit attendance at RSEMB meetings	
Client management				3	, ,		Planning and termly progress reports to Corporate Leadership Team	
Sub-Totals Grand Total		8	78	14	6 98	0		



Internal Audit Plan: Term 2 – 2019/20

Area of activity	Priority Level	Job count		Days pl	anned and na	ture of audit co	overage
				Assurance	Advice/ Consultancy	Counter-Fraud	Certification
Mental Health Act and emergency admissions (cont'd)	M	1		12			
External day care provision (cont'd)	М	1		12			
Deputyships and appointeeships	M	0 (expected T3)		8			
Irregularities - involving service users and DPSS						6	
Client management					3		
Sub-Totals				44	23	6	0
Grand Total		5	ĺ	73			

Likely scope

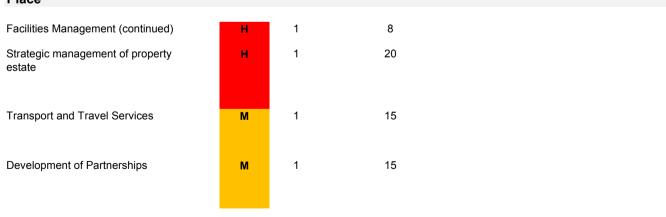
Of concern to ASC leadership is the level of risk that council staff and service users are exposed to when emergency admissions are required, but delayed. There are protocols for these situations, but how robust are they?

Policies and procedures delivering choice to service users; market management; procurement and commissioning; contracting and contract management; payments; service user contributions; budgetary control

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

Regular liason to address concerns of misue of direct payments, and other possible financial abuse Planning with, and termly progress reports to, Senior Leadership Team.

Place



Review of controls to mitigate key risks that may arise from changes to the provision of services.

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.

Review the arrangement in place to provide Transport and Travel services form the procurement of services, processing of request and the financial savings achieved

Review how partnerships are entered into by the department, examining the control arrangements, mutual objectives and how benefits are monitored and achieved.

Internal Audit Plan: Term 2 – 2019/20

Area of activity	Priority Level	Job count	Days pl	anned and na	ture of audit co	overage	
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Parking – Central processing Unit & enforcement	M	0 (expected T3)	10				
Non Schools Catering	M	0 (expected T3)	10				
Trading Standards Sanctions & Compliance	M	1	15				
Trading Standards Enforcement	M	0 (expected T3)	5				
Section 106 and 278 agreements Platt Lane Playing Fields account	Н	1 [']	15			1	
Irregularities Client management				3	5		
Sub-Totals			113	3	5	1	
Grand Total 7			122				

Likely scope

Review of controls to mitigate key risks in the issue of penalty notices and collection of income

Review the controls in place for the control of operations including procurement, operations, income collection and financial contribution.

Review processes for the consistent application of sanctions to cases ensuring compliance with established sanction requirements.

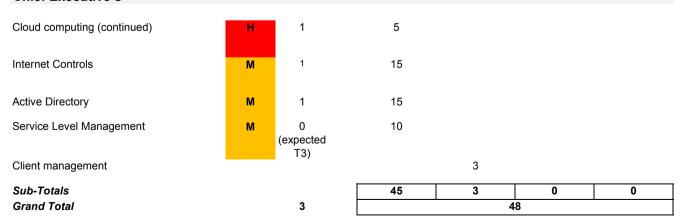
Review case management processes to ensure that cases identified follow the appropriate route to the established enformcement requirement.

To be determined

Complete the independent auditor work in relation to the completion of the annual accounts.

Planning with, and termly progress reports to, Senior Leadership Team.

Chief Executive's



Review controls in place for contracting could services, contract monitoring arrangements and for continued service delivery and security.

Review compliance with and monitoring of internal controls and external assessments to ensure that the internet is operated in line with corporate values.

Review internal controls in place to ensure that the robustness of the directory is maintained.

Review the ICT estate capacity for core systems to support the delivery of the Service Desk facility

Planning with, and progress reports to, Senior Leadership Team.

Internal Audit Plan: Term 2 – 2019/20

Area of activity

Priority Job
Level count

Sub-Totals
Grand Total 31

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

Likely scope