

Appendix 1

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

Area of activity	Risk Level	Days planned and nature of audit coverage				Likely scope
		Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Accounts Receivable & Debt Management	High	20				Assurance review of key controls and their consistent application across departments.
Agency Staff & Consultants	High	10				Follow-up of 15/16 action plan.
Budgetary Control	High	15				Completion of assurance review commencing in Q4 of 15/16.
Capital Programme	High	15				Controls over the quality, cost and delivery of a sample of key schemes in the capital programme.
Commissioning	High	25				Assurance review of key controls and their consistent application across departments.
Counter-Fraud	High			20		Pro-active counter-fraud actions in the Fraud Strategy.
Devolution	High		15			Advisory input to the development of inter-organisational governance and financial control.
Employee recruitment, remuneration & management	High	25				Assurance review of key controls and their consistent application across departments.
Information Governance	High	5				Completion of follow-up review commencing in Q4 of 15/16.
Procurement to Pay	High	15				Completion of assurance review commencing in Q4 of 15/16, incorporating the follow-up of the previous action plan for council-wide procurement.
Purchase Cards & Credit Cards	High	20				Controls over the appropriate use of these non-purchase order options for the swift procurement of certain categories of goods and services.
Redefining Your Council	High		15			Input to transformation projects to advise on the implications for internal controls and VFM.
Risk Management	High	15				Assurance review of the corporate and departmental risk management process. Plus attendance at the RSEMB.
Service Planning & Performance Management	High	5				Follow-up of 15/16 action plan.
Audit Committee Support	n/a		30			Support of, and attendance at, Audit Committee.
Sub-Totals		170	60	20	-	
Grand Total			250			

Children, Families and Cultural Services

Area of activity	Risk Level	Days planned and nature of audit coverage			
		Assurance	Advice/ Consultancy	Counter-Fraud	Certification
Direct Payments - Children's Disability Service	Med	15			
External Placements	Med	10			
Fostering – Financial Support	Med	15			
Secure Accommodation	Med	5			
Locality Client Accounts	Med	10			
Premature Retirement & Redundancy - Schools	Med	15			
SEND Independent Special Schools	Med	15			
Country Parks & Green Estate	Med	15			
School Swimming	Med	10			
Troubled Families programme	Med	10			
Schools' Statutory Reserve	High	20			
Healthcare Funding	Med	15			
Beeston Youth Centre Accounts	n/a				2.5
Youth Club Funds	n/a		2.5		
Advice & client management	n/a		30		
Schools – audit of 54 schools	Med	350			
Sub-Totals		505	32.5	-	2.5
Grand Total			540		

Likely scope
Assurance review of how the department monitors and controls the spending of direct payments by service users and third parties.
Follow-up of 15/16 action plan.
Assurance review of key controls, once new scheme for fostering allowances is implemented in early 16/17.
Continuation of follow-up of the previous audit's action plan.
Follow-up of 15/16 action plan.
Assurance review of compliance with policy for approving premature retirement or redundancy in LA maintained schools.
Assurance review of key financial and contract controls over placement of eligible children and young people in independent special schools.
Assurance review of key controls and their consistent application across locations, notably concerning income and trading.
Follow-up of 15/16 action plan.
Completion of assurance review commencing in 15/16.
Review of level and use of balances in the Schools' Statutory Reserve
Assurance review of key controls over securing contributory health funding for expenditure on eligible children and young people.
Certification of annual accounts.
Advice on controls following sample testing of subscriptions to youth clubs and associated spending.
Responding to ad hoc requests for advice and liaison with senior managers over audit plans and progress.
Review of a range of factors relating to School Budget Share.

Adult Social Care, Health and Public Protection

Area of activity	Risk Level	Days planned and nature of audit coverage			
		Assurance	Advice/ Consultancy	Counter-Fraud	Certification
Day Services & Employment	High	15			
Direct Services ASDM	n/a		5		
Better Care Fund Pooled Budget	High	10			
Delayed Transfers of Care	Med	20			
Care Home Payments	Med	15			
Data Quality Audit	High	15			
Direct Payments	Med	15			
Domiciliary Care & Financial Assessments	Med	15			
Domiciliary Care Payments	Med	15			
Domiciliary Care Procurement	n/a		5		
Locality Client Accounts	Med	10			
Care & Support Centres	Med	5			
Shared Lives	High	10			
Short Break Services	High	15			
Residential Care Contracts - Younger Adults	High	15			
Trading Standards	Med	15			
TSEM Audit Certificates	n/a				5
Emergency Planning & Management	Med	20			
Coroner's Grant	Med	15			
Procurement of taxis by staff for service users	n/a		5		
Advice & client management	n/a		30		
Sub-Totals		225	45	-	5
Grand Total			275		

Likely scope
Assurance review of key controls and their consistent application across locations.
Continuation of advisory input should the outline business case for a LATCo be accepted or an alternative course of action proposed.
Completion of assurance review commencing in 15/16.
Assurance review of how performance team and hospital teams respond to the daily situation reports collected from acute trusts.
Assurance review of key controls over payments to care homes.
Follow-up of Feb-15 action plan
Assurance review of how the department monitors and controls the spending of direct payments by service users and third parties.
Assurance review of controls over financial assessments of eligible service users and any resulting contributions.
Assurance review over key controls over claims from, and payments to, providers of domiciliary care.
Advisory input on procurement and contract risks to re-procuring for core providers of domiciliary care.
Follow-up of 15/16 action plan.
Continuation of follow-up of 15/16 action plan.
Follow-up of 15/16 action plan.
Assurance review of key controls and their consistent application across locations, including over issues arising from CQC inspections.
Assurance review of procurement and contract controls, once dynamic purchasing system is implemented in early 16-17.
Assurance review of key controls over handling and security of cash and other exhibits, including risks to staff
Certification of spending against annual grants of over £100,000 to Trading Standards East Midlands, including Scambusters
Assurance review of the likely sufficiency and effectiveness of arrangements in place to manage emergencies and civil contingencies.
Assurance review of arrangements for NCC co-funding of HM Coroner's Service for Nottinghamshire, and of the use of grant.
Advisory input should the department conduct an internal review that subsequently reveals control weaknesses or overspends against budgets.

Place

Area of activity	Risk Level	Days planned and nature of audit coverage				Likely scope
		Assurance	Advice/ Consultancy	Counter Fraud	Certification	
Broadband	Med		10			Advice concerning the effectiveness of controls in advance of the closure of Contract 1.
Innovation Centres	Med	15				Assurance review of controls over income and expenditure across the centres.
LEADER Programmes	Med	10				Review of compliance with established controls, following advisory input in 15/16.
Notts Economic Development Capital Fund	Med	8				Continuation of initial audit undertaken in 15/16 to test for compliance with payment controls.
Carbon Reduction Certificate	n/a				5	Certification of the annual CRC return.
Property Service Joint Venture (Arc)	High	15	10			Continuation of advisory input during the early part of the year as procedures with Arc are set up. Followed by compliance work later in the year to review contract and performance management.
Bus Services Operators' Grant	n/a				5	Certification of BSOG return.
Concessionary Fares – Online Applications	n/a		5			Advisory input to controls over online applications for concessionary travel passes.
Local Bus Services Subsidies	High	15				Assurance review of controls over the payment of subsidies for local bus services.
Travel Solutions Hub	High	15				Evaluation of key controls for the effective operation of the transport hub.
Waste Management	Med	15				Completion of assurance review commencing in Q4 of 15/16 to review contract monitoring arrangements.
Highways Joint Venture (Via)	High	15	10			Continuation of advisory input during the early part of the year as procedures with Via are set up. Followed by compliance work later in the year to review contract and performance management.
Parking Services	Med	10				Completion of assurance review commencing in Q4 of 15/16.
Shale Gas Planning Applications	Med	8				Compliance review with key controls, following the provision of advice during 15/16.
Advice & client management	n/a		30			Responding to ad hoc requests for advice and liaison with senior managers over audit plans and progress.
Sub-Totals		126	65	-	10	
Grand Total			201			

Resources

Area of activity	Risk Level	Days planned and nature of audit coverage				Likely scope
		Assurance	Advice/ Consultancy	Counter Fraud	Certification	
Digital Services	Med	15				Assurance review of agreed aspects of the service area.
Accounting & Clearing House	High	15				Controls over accountancy processing (including interfaces), balancing and reporting.
Competency Centre & BMS	High	15				Completion of assurance review commencing in Q4 of 15/16 over the management of access to BMS.
Payroll	High			15		Completion of analytical review commenced in 15/16 to test the payroll for apparent anomalous transactions.
Pensions	High	15				Assurance review of key controls following advisory input in 15/16 to the implementation of the Civica UPM system for the administration of pensions.
Corporate Bank Accounts	High	12				Assurance review of controls over access to, and management of, the council's corporate accounts.
Government Statistical Returns	Med	12				Accuracy and reliability of data sources and understanding of how the returns may influence government funding.
Medium Term Financial Strategy	High	15				Review of controls around: risk management; comprehensive & reliable data sources; options appraisal; monitoring & review.
ICT – Database Management	Med	15				Activity of the Database Admin team in providing the required support.
ICT – Desktop Management	Med	15				ICT support to the business in providing appropriate hardware and software.
ICT – External Assurance Review	High	15				Review of actions taken in response to external assessors' findings and recommendations.
ICT – Procurement, Inventory & Asset Management	Med	15				Controls over the procurement, recording and maintenance of ICT equipment and the management of software licences.
ICT – Project Delivery	Med	15				Compliance with NCC project management methodology.
ICT – Service Level Management	Med	15				Availability and capacity management, including SLAs relating to internally provided services.
ICT – Service Desk Management	Med	15				Assurance that the ICT service desk provision adequately supports the business.
ICT Applications – CM2000	Med	5				Review of key controls over the application, to link with the assurance review in ASCHPP of domiciliary care payments to providers.
ICT Applications – Mosaic (Frameworkki upgrade)	High		15			Input to the social care system upgrade, to advise on the design and implementation of key controls.
Advice & client management	n/a		30			Responding to ad hoc requests for advice and liaison with senior managers over audit plans and progress.
Sub-Totals		209	45	15	-	
Grand Total			269			