

Internal Audit Plan: Term 3 – 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									
Access management (continued)		H	1		5			Review of processes for giving, changing and removing access to resources.	
Financial resilience (continued)		H	1		5			Self-assessment of NCC position and practice against the key issues identified in the Northamptonshire CC best value inspection report.	
Service planning and performance management (continued)		H	1		15			Review the council's arrangements for performance management	
Mosaic Systems Review (continued)		H	1		15			Advisory input to Mosaic Systems Review as required, to ensure the preservation of controls and audit trails	
Risk management		M	1		15			A report is being prepared for consideration by CLT which would change how strategic risk is managed by the Council. The likely scope of an audit would embrace this, in light of current standards and frameworks, including from the Institute of Internal Auditors.	
Third Party Risks		M	0 (expected T1)		10			The Council's approach to managing its arrangements for service provision by third parties, based around guidance developed by the Institute of Internal Auditors	
Learning, Development & Workforce Planning		M	0 (expected T1)		5			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.	
Already issued drafts awaiting responses and final issue					2				
Action tracking			1		25			Quarterly action tracking	
Major transformational projects			2			10		As agreed, advisory input on specific projects that have a particularly significant impact on the control environment, or those inviting a gateway review. This could include the Digital Development Programme.	
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	
Financial irregularities - investigations and lessons learned			2			20		Responding to financial irregularities	
Assurance mapping & Statutory Officer updates			0 (expected T1)		30			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	
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					127	24	26	0	

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter- Fraud	Certification	
<b>Grand Total</b>		<b>12</b>	<b>177</b>				
<b>Children and Families</b>							
External Placements (continued)	M	1	5				Operating model; commissioning; placement agreements and contract management; payments; health and education contributions; budgetary control
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
Post 18 Placements - Staying Put policy (continued)	M	1	10				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	1	15				Financial controls over adoption allowances and inter-agency payments
SEND top-up funding	M	0 (expected T1)	5				Controls over the devolution to schools and academies of top-up funding for C&YP with SEND, most notably High Level Needs and Additional Family Needs funding
Already issued drafts awaiting responses and final issue			3				
Client management				3			Planning with, and termly progress reports to, Senior Leadership Team.
<b>Sub-Totals</b>			<b>48</b>	<b>3</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>		<b>4</b>	<b>51</b>				
<b>Adult Social Care and Health</b>							
Deputyships and appointeeships (continued)	M	1	10				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
Integrated Care Systems	H	0 (expected T1)	10				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.
Continuing healthcare	M	1	15				Arrangements for service users eligible to partial or 100% healthcare funding, encompassing funding assessments and agreements, recoupment and budgetary control.
Housing With Care (advice continued/assurance audit to start)	M	0 (expected T1)	5				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
Already issued drafts awaiting responses and final issue			2				
Audit meetings with ACFS - financial irregularities					3		Regular liason to address concerns of misuse of direct payments, and other possible financial abuse involving service users

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Client management				3			Planning with, and termly progress reports to, Senior Leadership Team.
<b>Sub-Totals</b>			42	3	3	0	
<b>Grand Total</b>		2	48				
<b>Place</b>							
Strategic management of property estate (continued)	H	1	5				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.
Section 106 and 278 agreements (continued)	H	1	5				Provide assurance on the systems and processes in place to monitor and manage developer contributions. Review systems in place to work with Districts and how we ensure we maximise the contribution received.
Transport and Travel Services (continued)	M	1	5				Review the arrangement in place to provide Transport and Travel services from the procurement of services, processing of request and the financial savings achieved
Trading Standards Enforcement (continued)	M	1	5				Review case management processes to ensure that cases identified follow the appropriate route to the established enforcement requirement.
Trading Standards Sanctions & Compliance	M	0 (expected T1)	10				Review processes for the consistent application of sanctions to cases ensuring compliance with established sanction requirements.
Already issued drafts awaiting responses and final issue			2				
Client management				3			Planning with, and termly progress reports to, Senior Leadership Team.
<b>Sub-Totals</b>			32	3	0	0	
<b>Grand Total</b>		4	35				
<b>Chief Executive's</b>							
Cloud computing (continued) / Data Centre	H	1		10			Review controls in place for contracting cloud services, contract monitoring arrangements and for continued service delivery and security. This will include the residual data centre provision at County Hall; in particular the physical and environmental control requirements.
Active Directory	M	1	15				Review internal controls in place to ensure that the robustness of the directory is maintained.
Change and release	M	0 (expected T1)	5	5			To review the controls that will apply to systems and services at the conclusion of the Cloud Computing programme. There are likely to be differences in the arrangements in place for the various delivery models (Software as a Service, Infrastructure as a Service, Co-location and In-house provision)

[illegible]