

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

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
Assurance	Advice/ Consultancy	Counter-Fraud	Certification				
Access management	H	0 (expected T2)	15				Review of processes for giving, changing and removing access to resources.
Accounting Clearing House	H	1	15				Review activities within Business Management Systems (BMS) to ensure the controls, integrity and operating of financial systems are complied with.
Business Continuity	H	1	20				Review business processes employed across the council to ensure that operations continue to be provided.
Learning, Development & Workforce Planning	M	1	20				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.
Service Planning & Performance Management	H	0 (expected T2)	20				Review compliance with service planning across the council to support the Strategic Objectives and how these are used to measure and monitor performance.
<i>Counter Fraud</i>	H						
Pro-active counter-fraud – NFI 2018-20 - Review of Matches		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
<i>Governance & Scrutiny</i>							
Assurance mapping & Statutory Officer updates		1	5				Consultation on assurance mapping for 2019/20 and quarterly update of Annual Governance Statement
<i>Advisory & support</i>							
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				2			Planning and termly progress reports to Corporate Leadership Team
Sub-Totals			95	13	6	0	
Grand Total		6	114				

Children and Families

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
School Swimming Service (continued)	H	1	3				Pricing strategy; budgetary control; workforce controls, equipment safety; pool operators; advice to schools not buying back service; information systems
Short Breaks Offer (continued)	M	1	3				Policy roll-out and implementation; eligibility; use of direct payments; care providers; personal assistants, budgetary control
Post 18 Placements	M	1	15				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.
External Placements	M	0 (expected T2)	15				Operating model; commissioning; placement agreements and contract management; payments; health and education contributions; budgetary control
Early Years Education Funding	M	0 (expected T2)	15				Alignment with national and local requirements; control over capital and revenue expenditure; market management, registration and inspection; data submission and payments
Client management				2			Planning with, and termly progress reports to, Senior Leadership Team.
Sub-Totals			51	2	0	0	
Grand Total		3	53				

Adult Social Care and Health

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
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.
Care home providers (continued)	H	1	5				Pre-contract evaluation, including financial due diligence; contract formulation; contract management and compliance
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		3			Advisory input to Mosaic Systems Review as required, to ensure the preservation of controls and audit trails
Mental Health Act and emergency admissions	M	1	15				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	M	0 (expected T2)	15				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 T2)	15				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
Client management				2			Planning with, and termly progress reports to, Senior Leadership Team.
Sub-Totals			70	5	0	0	
Grand Total		5	75				

Place

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
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.
Facilities Management	H	1	15				Review of controls to mitigate key risks that may arise from changes to the provision of services.
Parking – Central processing Unit & enforcement	M	0 (expected T2)	15				Review of controls to mitigate key risks in the issue of penalty notices and collection of income
Non Schools Catering	M	0 (expected T2)	15				Review the controls in place for the control of operations including procurement, operations, income collection and financial contribution.
Transport and Travel Services	M	1	15				Review the arrangement in place to provide Transport and Travel services form 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.
Certification							
Trading Standards	N/A	1				10	Certification of various operational grants.
Operational Grants							
Client management				2			Planning with, and termly progress reports to, Senior Leadership Team.
Sub-Totals			95	2	0	10	
Grand Total		5	107				

Chief Executive's

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Financial Management - VAT	M	1	15				Review the management of corporate VAT completion and coordination with BMS and departments as part of the overall Financial Management arrangements. Ensure compliance with statutory requirements and readiness for subsequent HMRC reviews.
Change & Release Management	M	1	15				Review the management arrangements in place to change and release, configuration and application of updates and patches. (Cloud and non-Cloud)
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	0 (expected T2)	15				Review internal controls in place to ensure that the robustness of the directory is maintained.
Client management				2			Planning with, and quarterly progress reports to, Senior Leadership Team.
Sub-Totals			60	2	0	0	
Grand Total		3	62				