

Appendix 2

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 | |
| Contract management | H | 1 | 20 | | | | Assurance review to ensure effective monitoring. Ensure ongoing risk assessment of supplier resilience and supplier failure plans. |
| Budgetary control | H | 1 | 15 | | | | Completion of review due to commence in Term 2 |
| Financial sustainability (Northamptonshire implications) | H | 1 | 25 | | | | Self-assessment of NCC position and practice against the key issues identified in the Northamptonshire CC best value inspection report |
| Access Controls | M | 1 | 15 | | | | Review of processes for giving, changing and removing access to resources. |
| Action tracking | H | 1 | 10 | | | | Quarterly updates to the Governance & Ethics Committee on progress with implementing agreed actions |
| <i>Counter Fraud</i> | H | | | | | | |
| Pro-active counter-fraud – Cartels vulnerability assessment | | 1 | | | 5 | | Work with the Group Manager – Procurement to assess the Council's vulnerability to cartels in the tendering process. |
| Pro-active counter-fraud – civil prosecutions protocol | | 1 | | | 3 | | Leading on the development and agreement of a formal protocol for the Council around the pursuit of civil prosecutions. |
| 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 | 25 | | | | Leading and co-ordinating the assurance mapping pilot for 2018/19 |
| <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 quarterly progress reports to Corporate Leadership Team |
| Sub-Totals | | | 110 | 13 | 9 | 0 | |
| Grand Total | | 9 | 132 | | | | |

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 safeguarding | H | To be completed Q1 2019/20 | 15 | | | | Assurance about safeguarding controls in Schools' Swimming Service, plus possibly scoping pricing the offer to schools, buy-back rates, pool contracts, payments and budgetary control. |
| Personal Budgets | M | 1 | 15 | | | | Review of controls to mitigate key risks |
| Secure unit – staff additional hours claims | n/a | 1 | 2 | | | | Completion of review of controls following irregularity enquiry |
| | | | | | | | |
| Client management | | | | 2 | | | Planning with, and quarterly progress reports to, Senior Leadership Team. |
| | | | | | | | |
| Sub-Totals | | | 32 | 2 | 0 | 0 | |
| Grand Total | | 2 | 34 | | | | |

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 | |
| Direct Payment Support Services | H | 1 | 5 | | | | Control environment under which DPSS organisations are permitted to provide services to direct payment holders. |
| Integrated Care Systems (formerly Sustainability & Transformation Plans) | H | 1 | 15 | | | | 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 | H | 1 | 15 | | | | Review of quality assurance processes |
| Commissioning in Mosaic & financial controls | H | 1 | | 5 | | | Advisory input to departmental-led review of systems and procedures |
| Deputyships & appointeeships | M | To be completed Q1 2019/20 | 15 | | | | Review of controls to mitigate key risks |
| Extra Care – review of methodology | M | 1 | 15 | | | | In light of expected new incoming strategy for Extra Care, review of how Council builds up care and support, including shared support and extra individual costs. |
| Homebased Care – automated commissioning | n/a | 1 | | 5 | | | Advisory input to automated controls being built in to end-to-end processes |
| | | | | | | | |
| Client management | | | | 2 | | | Planning with, and quarterly progress reports to, Senior Leadership Team. |
| Sub-Totals | | | 65 | 12 | 0 | 0 | |
| Grand Total | | 6 | 77 | | | | |

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 | To be completed Q1 2019/20 | 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. |
| Concessionary fares | H | 1 | 15 | | | | Review controls in place for the administration of the concessionary fares scheme. Develop the use of data analytics to identify risk areas for specific deep dive work and follow up intelligence from the NFI exercise. |
| Counter-fraud investigation contingency | n/a | 1 | | | 5 | | Contingency to continue with an investigation into a whistleblower allegation. |
| Parking – Central processing Unit & enforcement | M | To be completed Q1 2019/20 | 15 | | | | Review of controls to mitigate key risks in the issue of penalty notices and collection of income |
| Facilities Management | M | 1 | 15 | | | | Review of controls to mitigate key risks |
| Property Compliance | M | 1 | | 15 | | | Advisory input in advance of planned service transfers to Arc Partnership |
| Client management | | | | 2 | | | Planning with, and quarterly progress reports to, Senior Leadership Team. |
| Sub-Totals | | | 65 | 17 | 5 | 0 | |
| Grand Total | | 4 | 87 | | | | |

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 | |
| Pensions – investments | H | 1 | 15 | | | | Review of processes for Investment of Pension Fund assets and the return in investments. Performance monitoring of fund managers. |
| ICT: | | | | | | | |
| Cloud computing | H | 1 | | 5 | | | Review controls in place for contracting cloud services, contract monitoring arrangements and for continued service delivery and security. |
| Networks | H | 1 | 5 | | | | Review of contracted arrangement for monitoring the delivery, security and availability across the network including wireless networks and voice networks. |
| Change & Release Management | M | To be completed Q1 2019/20 | 15 | | | | Review the management arrangements in place to change and release, configuration and application of updates and patches. (Cloud and non-Cloud) |
| | | | | | | | |
| Client management | | | | 2 | | | Planning with, and quarterly progress reports to, Senior Leadership Team. |
| Sub-Totals | | | 35 | 7 | 0 | 0 | |
| Grand Total | | 3 | 42 | | | | |