

**INTERNAL AUDIT PLAN 2015/16**  
**Audit work completed 1 April 2015 to 31 March 2016**

<b><u>Audit Area</u></b>	<b><u>Opinion</u></b> (for assurance work only)	<b><u>Recommendations made &amp; priority rating</u></b>				<b><u>Recommendations agreed</u></b>			
		<b><u>H</u></b>	<b><u>M</u></b>	<b><u>L</u></b>	<b><u>VFM</u></b>	<b><u>H</u></b>	<b><u>M</u></b>	<b><u>L</u></b>	<b><u>VFM</u></b>
<b>ADULT SOCIAL CARE, HEALTH &amp; PUBLIC PROTECTION</b>									
<b><i>Assurance work</i></b>									
Care and support centres	Limited	3	4	8	-	3	4	8	-
Continuing healthcare	Reasonable	1	3	2	-	1	3	2	-
Residential & nursing care – client contributions	Reasonable	1	4	4	1	1	4	3	1
Client finance – deputyships and appointeeships	Substantial	-	-	2	-	-	-	2	-
Locality based client accounts	Limited	3	8	-	1	3	8	-	1
Supported living and Care, Support & Enablement contract	Reasonable (in draft)	-	5	-	-				
Better Care Fund – governance, performance & reporting	Substantial	-	3	2	-	-	3	2	-
Market development and care standards	Reasonable	1	2	-	-	1	2	-	-
Public Health performance management	Substantial	-	1	-	-	-	1	-	-
Shared Lives – funding of carers & financial safeguarding	Limited	7	6	-	-	7	6	-	-
<b><i>Advisory &amp; consultancy</i></b>									
Key audit findings and financial regulations training									
Domiciliary care – procurement		20 (not prioritised)				20			
Domiciliary care - contract management		14 (not prioritised)				14			
Direct payments – post investigation systems review		34 (not prioritised)							
Trading Standards – banking cash seizures advice									
Care, Support & Enablement contract – remittances advice									
Direct Services proposed LATCO – Business Case advice									
Friary Fields Care Home – unreported death advice									
<b><i>Counter-Fraud</i></b>									
Direct payments investigation									
<b><i>Certification</i></b>									

<u>Audit Area</u>	<u>Opinion</u> (for assurance work only)	<u>Recommendations made &amp; priority rating</u>				<u>Recommendations agreed</u>			
		<u>H</u>	<u>M</u>	<u>L</u>	<u>VFM</u>	<u>H</u>	<u>M</u>	<u>L</u>	<u>VFM</u>
Scambusters grant									
Operation Spinnaker									
<b>Sub-Total (excluding draft reports)</b>		16	31	18	2	16	31	17	2
<b>CHILDREN, FAMILIES &amp; CULTURAL SERVICES</b>									
<b>Assurance work</b>									
Home to school transport	Reasonable	-	3	5	5	-	3	5	5
Adoption – financial support	Substantial	-	2	1	-	-	2	1	-
School swimming service	Limited	4	2	1	1	4	2	1	1
Locality based client accounts	Limited	2	8	-	-	2	8	-	-
Libraries, archives, arts & learning	Reasonable	-	13	1	-	-	13	1	-
Early Years education funding	Reasonable	-	7	-	-	-	7	-	-
External placements	Limited (in draft)	3	8	1	-				
<b>Advisory &amp; consultancy</b>									
Sherwood Energy Village imprest account advice		9 (not prioritised)				9			
Trade Union Facilities budget – advice		4 (not prioritised)				3			
Young people’s centre accounts - cash book advice									
Young people’s centre accounts – written guidance advice									
Children’s centre contract – open book accounting advice									
Minster View – loss of petty cash advance advice									
Leaving care funds – accounting treatment and purchasing									
<b>Certification</b>									
Beeston Youth & Community Centre									
<b>Sub-Total (excluding draft reports)</b>		6	35	8	6	6	35	8	6
<b>SCHOOL AUDITS</b>									
<b>Assurance work</b>									
Secondary schools	3 Substantial	-	13	4	-	-	13	4	-

<u>Audit Area</u>	<u>Opinion</u> (for assurance work only)	<u>Recommendations made &amp; priority rating</u>				<u>Recommendations agreed</u>			
		<u>H</u>	<u>M</u>	<u>L</u>	<u>VFM</u>	<u>H</u>	<u>M</u>	<u>L</u>	<u>VFM</u>
	1 Reasonable	-	8	1	-	-	7	1	-
Primary schools	10 Substantial	-	51	15	-	-	50	15	-
	25 Reasonable	13	208	45	-	13	200	45	-
	8 Limited	28	119	22	-	28	118	22	-
<b>Counter-Fraud</b>									
William Lilley Infant School – cheques investigation									
<b>Sub-Total (excluding draft reports)</b>		41	399	87	-	41	388	87	-
<b>RESOURCES</b>									
<b>Assurance work</b>									
Customer service centre	Reasonable	1	2	6	-	1	2	6	-
Civica pensions project advice	Reasonable	-	2	-	-	-	2	-	-
ICT active directory	Reasonable	1	2	-	-	1	2	-	-
Pension fund management	Reasonable	-	2	6	-	-	2	6	-
ICT Mobilisation	Substantial	-	-	-	-	-	-	-	-
Capita One	Reasonable	-	1	-	-	-	1	-	-
ICT Vendor management	Substantial	-	2	-	-	-	2	-	-
ICT strategy & operating model	Substantial	-	1	-	1	-	1	-	1
ICT change and release	Substantial	-	1	-	-	-	1	-	-
Payment Card Industry Standards compliance	Substantial	-	1	4	1	-	1	4	1
<b>Advisory &amp; consultancy</b>									
Pensions Service advice									
Pensions to payroll data match									
<b>Sub-Total (excluding draft reports)</b>		2	14	16	2	2	14	16	2
<b>PLACE</b>									
<b>Assurance work</b>									

<b>Audit Area</b>	<b>Opinion</b> (for assurance work only)	<b>Recommendations made &amp; priority rating</b>				<b>Recommendations agreed</b>			
		<b>H</b>	<b>M</b>	<b>L</b>	<b>VFM</b>	<b>H</b>	<b>M</b>	<b>L</b>	<b>VFM</b>
Highways capital schemes	Reasonable	-	9	4	-	-	9	4	-
Highways operations	Reasonable	-	2	1	4	-	2	1	4
Fleet and plant management	Reasonable	-	3	6	-	-	3	6	-
Property operations	Reasonable	1	3	-	4	1	3	-	4
Broadband project	Reasonable	1	3	2	1	1	3	2	1
Catering service (West Bridgford campus)	Reasonable	1	6	7	1	1	6	7	1
Bus Stations' income	Reasonable	-	5	1	-	-	5	1	-
<b>Advisory &amp; consultancy</b>									
Highways workflow		9	2	4	-	9	2	3	-
LEADER programme									
Highways ASDM – advisory input									
Property JV – advisory input									
<b>Counter-Fraud</b>									
Catering - West Bridgford campus whistleblower allegations									
Property service whistleblower allegations									
<b>Certification</b>									
Carbon reduction return									
Bus Services Operating Grant									
Platt Lane playing fields accounts									
<b>Sub-Total (excluding draft reports)</b>		12	33	25	10	12	33	24	10
<b>COUNTY-WIDE REVIEWS</b>									
<b>Assurance work</b>									
Information governance	Limited	4	19	6	-	4	19	6	-
Annual Governance Statement	Substantial								
Agency staff and consultants	Limited (in draft)	3	2	1	-				
Performance Management	Reasonable (in draft)	-	6	1	-				
<b>Advisory &amp; consultancy</b>									

<u>Audit Area</u>	<u>Opinion</u> (for assurance work only)	<u>Recommendations made &amp; priority rating</u>				<u>Recommendations agreed</u>			
		<u>H</u>	<u>M</u>	<u>L</u>	<u>VFM</u>	<u>H</u>	<u>M</u>	<u>L</u>	<u>VFM</u>
Imprest accounts £30 limit exemptions - advice									
<b><i>Counter-Fraud</i></b>									
Transparency code									
National Fraud Initiative and Fraud Alerts									
<b>Sub-Total (excluding draft reports)</b>		4	19	6	-	4	19	6	-
<b>Grand Total (excluding draft reports)</b>		79	511	151	18	79	500	149	18