

Appendix

Cross cutting areas (i.e. across departments)

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Service Planning and Performance Management	High	30				To review the effectiveness of the new strategic management framework
Information Governance	High	10				Follow up of 2014/15 limited assurance report
Counter Fraud and Corruption	High			100		Develop and implement a strengthened counter fraud culture. Use detection techniques to identify potential fraud. Investigate suspected frauds and irregularities
Redefining your Council	High		20			Input to transformation projects to advise on the implications for internal control and value for money
Budgetary Control	High	30				Review of the revised Business Management System process for budgetary control and forecasting
Procurement to Pay -Input to P2P Project -Review of Compliance	High	20	10			Provide advice to the P2P project and then review compliance

Accounts Receivable and debt management	High		5			Advisory input to the transfer of Adult Care Financial Services into the Business Support Centre
Payment Card Industry Data Security Standard - Review Group - Compliance	High		5			Continuing contribution to working group and targeted compliance tests at selected sites
Risk Management	High	10	15			Compliance with corporate strategy and attendance on Risk, Safety and Emergency Management Board
Agency staff and consultants	High	30				Review effectiveness of management information to inform and enforce compliance with policy for engagement of agency staff and consultants
Audit Committee support			20			Provide support and advice to Audit Committee
Total days	305	145	60	100	0	

Children Families and Cultural Services

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Children's Social Care						
Fostering Allowances	Medium	15				Review of the control framework to manage risk
Secure Accommodation – follow up	Medium	10				Review implementation of recommendations following limited assurance report
External Placements – Block Contract	Medium	15				Review of the control framework to manage risk
Adoption Allowances	Medium	5				Completion of work commenced in 2014/15
Education Standards and Inclusion						
SEND independent special schools	Medium	15				Assurance over control environment
Home to School and College Transport	Medium	5				Completion of work commenced in 2014/15

<p>Youth, Families and Culture</p> <p>Family Resilience Service: Troubled Families Programme</p> <p>Libraries, archives, information and learning</p> <p>Private, voluntary and independent nursery providers – grants</p> <p>Schools swimming</p>	<p>High</p> <p>Medium</p> <p>Medium</p> <p>Medium</p>	<p>20</p> <p>15</p> <p>15</p> <p>5</p>				<p>Robustness of data capture systems and quality audit processes, for payment by results</p> <p>Control framework to manage risks</p> <p>Review of control framework to manage risks</p> <p>Completion of work commenced in 2014/15</p>
<p>Other Work</p> <p>Youth Club funds</p> <p>Beeston Youth Centre accounts</p> <p>Provision of advice and liaison with department</p>	<p>Low</p> <p>Low</p>		<p>30</p>		<p>5</p> <p>3</p>	<p>To be determined as required</p> <p>Certification of accounts</p> <p>Provide advice on new developments and liaise on the audit planning and progress with the Leadership Team</p>
<p>Schools</p> <p>Audit of 67 schools</p>	<p>Medium</p>	<p>437</p>				<p>Review range of factors relating to School Budget Share</p>
<p>Total days</p>	<p>595</p>	<p>557</p>	<p>30</p>		<p>8</p>	

Adult Social Care, Health and Public Protection

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
ASCH Support						
Better Care Funding: Governance, reporting and monitoring	High	20				Review assurance framework to manage NCC risks
Better Care Funding: Review of pooled budgets	High	20				Review control framework to manage financial risks
Care Act programme: Independent personal budgets and care accounts	High	20				Review control framework and financial control
Client Accounts	Medium	15				Review control framework to manage risks
Younger Adults						
Shared Lives – service users' monies	Medium	15				Review control framework and financial control
Supported living	Medium	5				Complete review commenced in 2014/15

<p>Older Adults</p> <p>Domiciliary Care: Managed services commissioning and contracts</p> <p>Prevention Services: domiciliary care claims and payments</p> <p>Care and Support services – follow up</p>	<p>High</p> <p>High</p> <p>Medium</p>	<p></p> <p>20</p> <p>10</p>	<p>20</p>			<p>Review control framework and financial control</p> <p>Review control framework and financial control, includes 5 days ICT audit</p> <p>Follow up of progress with implementation of agreed recommendations</p>
<p>Access and Public Protection</p> <p>Care home providers: orders, payments and BEDS</p> <p>Client Finance Team: Deputyships, benefits, allowances, investments and protection of property</p> <p>Framework data quality follow up</p> <p>Quality and Market management: NCC and independent care providers</p>	<p>Medium</p> <p>Medium</p> <p>High</p> <p>Medium</p>	<p>15</p> <p>15</p> <p>15</p> <p>5</p>				<p>Review control framework and financial control – includes 5 days ICT audit</p> <p>Review control framework and financial control</p> <p>Follow up of progress with implementation of agreed recommendations</p> <p>Completion of work commenced in 2014/15</p>

Other Work						
Scambusters – grant certification	Low					3 Annual certification of grant claim
Operation Spinnaker – grant certification	Low					3 Annual certification of grant claim
Community Capacity Grant	Low					1 Annual certification of grant claim
Provision of advice and liaison with department	N/A			30		Provision of ongoing advice on internal control / systems
Total days	232	175		50		7

Environment and Resources

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Highways Alternative Service Delivery Model (ASDM) - NewCo - Implementation Phase - Post Implementation Tarmac Lafarge contract compliance Civil Parking Enforcement and Blue Badge Scheme	High Medium Medium		5			Advice on control implications with NewCo Review compliance with key controls later in the year Review of contract compliance and performance monitoring Control arrangements over issuing of Penalty Charge Notices, receipt of income and debt recovery
Finance Medium Term Financial Strategy Insurance	Medium Medium	15				Review control over risk management, data sources, options appraisal and monitoring Review of external cover, claims handling and risk reduction strategy

Statistical Returns	Medium	15				Accuracy and reliability of data and implications on government funding
Transport, Property and Environment						
Bus Stations	Medium	15				Review system of recharges to bus companies
Bus Service Operators grant	Low				2	Confirm grant conditions met and sign claim
Property Strategy follow up	High	10				Follow up of recommendations from prior review
Property Capital Schemes	High	15				Controls over delivery of schemes in capital programme
Keyworth Platt Lane Playing fields	Low				3	Certification of accounts
Waste management contracts	High	15				Review of contract compliance and payments
Energy and Carbon Management	Low				5	Required audit of CRC return
Cleaning and Landscape Services – ASDM	Medium		5			Advice on control implications of new operating model

Catering – non schools	Medium	15				Controls over purchasing, stock, income and performance
Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Human Resources and Customer Services						
Pensions	High	15				Review compliance with key controls in Civica Universal Pension Management (UPM)
Accounting Clearing House	High	15				Provide assurance over key corporate accounting processes
Competency Centre	High	15				Assurance over Business Management System access and provision of management information
Advice on Civica Universal Pension Management				5		Continuing advice on first year's implementation
Advice on payovers for external payrolls				2		Review control implications of proposal to offer payovers service to external payroll clients

ICT Management ICT Strategy and Operating Model	High	15				Review ICT Strategy in meeting organisational objectives; maintenance of policies and monitoring of performance to identify opportunities to improve As agreed with ICT services
Emerging Risks	High		10			
Mobilisation	Medium	15				Review controls over key risk areas
Service Desk Management	Medium	15				Review of support arrangements to ensure they deliver agreed service levels
Procurement, Inventory and Asset Management	Medium	15				Provide assurance over the controls in place
Change and Release Management	Medium	15				Confirm procedures are approved, complied with and facilitate operational service delivery
Review progress in addressing issues identified by external assessors			10			Examine arrangements for compliance with PSN (Public Sector Network) requirements
County Supplies	Medium	15				Assurance over key risks of Supplies function

ICT – Applications Business Management System	Medium	5				Standard controls	application
Multi Agency Safeguarding Hub (MASH)	High	15				Standard controls	application
Covalent	Medium	5				Standard controls	application
Abacus	High	10				Standard controls	application
Homecare – CM2000 call monitoring and payments	Medium	5				Standard controls	application
BEDS	Medium	5				Standard controls	application
Civil Parking Enforcement	Medium	5				Standard controls	application
Other Client liaison and advice				35		Provide advice on new developments and liaise on the audit planning and progress with the Leadership Team	
Total days	427	355	62	-	10		

Policy Planning and Corporate Services

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
LEADER programmes	Medium		5			Ongoing advisory input into LEADER
Shale gas development	Medium	15				Review process for dealing with planning application for shale gas development
Broadband Project Grant	Medium				15	Certification of grant monies to meet BDUK regulations
Provision of advice and liaison with department			10			Provide advice on new developments and liaise on the audit planning and progress with the Leadership Team
Total days	45	15	15		15	

Public Health

Area for audit	Risk assessment	Days planned				Likely scope
		Assurance	Consultancy	Counter Fraud	Certification	
Performance monitoring and management	Medium	15				Complete work commenced in 2014/15 to provide assurance over effectiveness
Public Health Total		15				
Contingency			50	50		
Grand Total days	1,719	1,282	247	150	40	