

Appendix 1

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

Area of activity	Risk Level	Days planned and nature of audit coverage				Likely scope
		Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Quarterly follow-up of recommendations	High	60				Quarterly updates to CLT and the Audit Committee on the implementation status of agreed management actions
Accounts receivable & debt management	High	20				Assurance review of key controls and their consistent application across departments.
Commissioning	High	30				To cover whole cycle from business planning, service specification, evaluation of commissioning options and through to performance review (scope to exclude external procurement of services - separate audit)
Business continuity	High	15				Review of corporate approach and compliance with guidance by critical services across the Council
Procurement – compliance with tendering requirements	High	25				Extension of work carried out in 2016/17 in the ASCHPP Dept, to assess compliance with tendering requirements across the Council
Imprest accounts	High	20				Review of corporate control over imprest usage, and the application of effective cash handling across departments
Travel expenses	Med	15				Assurance review of key controls and their consistent application across departments
Service planning & performance management	Med	20				Assurance review of key controls and their consistent application across departments
Health and Safety	Med	6				Review of external sources of assurance of the Council's compliance with health and safety requirements, and planned actions to address any issues raised
Smarter Working	Med	15				Review of the achievement of project objectives , within time and budget
Pro-active fraud awareness	High			10		Activities to raise staff awareness of, and alertness to, fraudulent activity
Serious & organised crime threats	High			15		Following self-assessment against the Home Office/DCLG checklist, more detailed reviews of potential areas of vulnerability
National Fraud Initiative	High			15		Participation in the b=national exercise, co-ordinating the Council's response to reported data matches
National Anti-Fraud Network	High			2		Review of fraud alerts and onward dissemination to key contacts for any of relevance to NCC activities
BRMI Project			15			Advisory input to the development of the project
Risk, Safety & Emergency Management Board			2			Head of Internal Audit attendance at Board meetings
Annual Governance Statement			10			Compilation of year-end statement and quarterly meetings with statutory officers to update
Finalisation of 2016/17 audits		35				Contingency to finalise audits from the 2016/17plan
External Audit liaison			1			Quarterly update meetings with the external auditors
Audit Committee Support			30			Support of, and attendance at, Audit Committee.
Sub-Totals		261	58	42	-	
Grand Total			361			

Children, Families and Cultural Services

Area of activity	Risk Level	Days planned and nature of audit coverage			
		Assurance	Advice/ Consultancy	Counter-Fraud	Certification
SEND Independent Special Schools	Med	15			
NCC Children's residential homes	Med	15			
Personal budgets – resource allocation	Med	15			
Direct payments – monitoring and auditing	Med	15			
Rufford Abbey – contract management	Med	15			
Remodelling Care programme			5		
Finalisation of 2016/17 audits		15			
Advice			20		
Liaison with Leadership Team			10		
Beeston Youth & Community Centre accounts					3
Schools – audit of 45 schools	Med	338.5			
Sub-Totals		428.5	35	-	3
Grand Total			466.5		

Likely scope
Assurance review of key financial and contract controls over placement of eligible children and young people in independent special schools.
Assurance review of key controls and their consistent application across residential children's homes.
Assurance review of key controls for enablement of personal budgets and application of resource allocation system.
Assurance review of key controls for monitoring the spending of direct payments by service users and third parties.
Assurance review of contract receipts and contract management controls over commercial operations.
Identifying and evaluating the control implications of the Remodelling Care programme, notably in the light of relevant recent audits.
Contingency to finalise audits from the 2016/17plan
Contingency for ad hoc advice to the department
Planning and progress update reports to the departmental leadership team and similar forums
Certification of annual accounts
Review of a range of factors relating to School Budget Share.

Adult Social Care, Health and Public Protection

Area of activity	Risk Level	Days planned and nature of audit coverage				Likely scope
		Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Continuing Healthcare	Med	15				Assurance review of key controls for identifying, agreeing and recouping continuing healthcare funding.
Data quality audit	High	20				Assurance review of data input and output controls to Framework as affects commissioning and payments.
Delayed transfers of care	Med	15				Assurance review of consistent application across all locations of new guidance for handling daily situation reports on DTOC.
Direct Payment support services	High	15				Assurance review of current arrangements for supporting service users and overseeing accredited DPSS organisations.
Domiciliary care - contract management	High	15				Assurance review of procurement, tendering and contracting, plus contract management controls.
Resilience to emergencies	Med	15				Assurance review of each department's response to fulfilling statutory responsibilities and council and central government expectations.
Extra Care	Med		15			Reviewing existing Extra care schemes in the light of the current model for evaluating proposed schemes.
Younger Adults Residential & Nursing Care – dynamic purchasing system	Med	15				Assurance review of procurement and contract controls, the dynamic purchasing system having been implemented in 16-17.
Residential & Nursing Care self-funders	Med	15				Assurance review of the services provided to self-funders in residential and nursing care, notably offering financial planning advice.
Safeguarding vulnerable adults	Med	15				Review of assurance provision, taking account of any outstanding points from recent action plans, and the forthcoming consultancy engagement.
Short break services	Med	15				Review of department's new quality assurance programme and its consistent application across all short break centres.
County Enterprise Foods	Med	15				Assurance review of key controls over finances and contract management, including how contract performance is evaluated,
Sustainability & Transformation Plan			5			Advisory input concerning the council's responsibilities within the governance arrangements, or reporting and monitoring requirements.
Transforming Care programme			5			Advisory input concerning the control environment to manage risks around the programme.
Alternative Service Delivery Model – Direct Services			5			Continuation of advisory input on the ASDM should the business case or business plan or both be progressed.
Domiciliary care - procurement			5			Advisory input on procurement and contract risks to re-procuring providers of domiciliary care.
NCC funded service user funerals			3			Advisory input concerning policy formulation and compliance, and the financial implications.
Protection of service user property and pets			3			Advisory input concerning policy formulation and compliance, and the financial implications.
Trading Standards East Midlands – audit certificates					9	Certification of spending against annual grants of over £100,000 to Trading Standards East Midlands, including Scambusters
Finalisation of 2016/17 audits		15				Contingency to finalise audits from the 2016/17plan

Advice
Liaison with Leadership Team
<i>Sub-Totals</i>
<i>Grand Total</i>

	20		
	10		
185	71	-	9
	265		

Contingency for ad hoc advice to the department
Planning and progress update reports to the departmental leadership team and similar forums

Place

Area of activity	Risk Level	Days planned and nature of audit coverage				Likely scope
		Assurance	Advice/ Consultancy	Counter Fraud	Certification	
Travel Solutions Hub	High	15				Assurance review of the revised operating model for cross directorate specialist transport services
Highways Services (Via) – contract management	High	15				Assurance review of the management of the joint venture, including client management and service delivery
Highways Services retained client function	High	10				Review of the operation of the retained function and the achievement of service objectives
Property Services (Arc) – contract management	High	15				Assurance review of the management of the joint venture, including client management and service delivery
Property Services retained client function	High	10				Review of the operation of the retained function and the achievement of service objectives
Grant Aid	Med	15				Assurance review of grant aid to organisations & individuals
Shale Gas planning applications	High	10				Testing of controls agreed in 2016/17
Innovation Centres	Med	15				Assurance review of controls in place
Nottinghamshire Economic Development Capital Fund LEADER programmes	Med	8				Testing of the application of controls identified during the previous audit (PPCS1503). These relate to payments and monitoring of funded projects
Waste management	Med	10				Ongoing advice and support during the set-up and mobilisation phase of the two programmes
Concessionary Fares – online applications						Contract compliance in terms of contractor performance, review of service delivery data and the approval of payments
Carbon Reduction Certificate			5			Advisory input to the development of online applications for concessionary travel passes
Broadband project					5	Certification of the annual return
Bus Services Operators' Grant					5	Input to the process for sign-off of the BT Contract
Platt Lane accounts					5	Certification of BSOG returns
Finalisation of 2016/17 audits		5				Certification of annual accounts
Advice			20			Contingency to finalise audits from the 2016/17 plan
Liaison with Leadership Team			10			Contingency for ad hoc advice to the department
Sub-Totals		143	35	-	20	Planning and progress update reports to the departmental leadership team and similar forums
Grand Total			198			

Resources

Area of activity	Risk Level	Days planned and nature of audit coverage				Likely scope
		Assurance	Advice/ Consultancy	Counter Fraud	Certification	
Council elections	Med	15				Review of expenditure on the administration of elections
Payroll	High	15				Starters, leavers, variable pay, changes to standing data, payovers, external payroll provision, etc.
Digital Services	Med	15				Digital services, including the social media strategy. Scope to be agreed with the Service Director
ICT – Active Directory	Med	10				A centralised system that automates network management of user data, security, and distributed resources.
ICT – Cloud Computing	High		15			Advice during the transition to cloud computing
ICT – External Assurance	High	10				Review of actions arising from external assessments of a number of aspects of the council's ICT operations & infrastructure, with particular emphasis on security issues
ICT – Internet controls	Med	15				Internet/ Intranet security and maintenance, user access and usage (including email)
ICT - Networks	Med	10				Network controls, wireless network, voice network & Citrix
ICT – Project delivery	Med	15				The application of agreed standards to NCC projects and the process for utilising lessons learned in future projects. Include resource management
ICT Applications	High	15				Reviews in connection with departmental system s audits
Complaints service	Med	15				Procedures for the receipt and handling of complaints
Treasury Management	High	15				Management of the Council's bank accounts, investments and loans
Mosaic (Framework upgrade)	High		10			Advice during the upgrade process
Finalisation of 2016/17 audits		15				Contingency to finalise audits from the 2016/17plan
Advice			20			Contingency for ad hoc advice to the department
Liaison with Leadership Team			10			Planning and progress update reports to the departmental leadership team and similar forums
Sub-Totals		165	55	-	-	
Grand Total			220			