

**BRACKNELL FOREST COUNCIL: INTERNAL AUDIT PLAN 2009/10
SUMMARY**

AUDIT	DAYS BY QUARTER				TOTAL DAYS
	Q1	Q2	Q3	Q4	
CORPORATE SERVICES	35	40	120	62	257
CHIEF EXECUTIVE'S OFFICE	17	0	0	20	37
ENVIRONMENT CULTURE AND COMMUNITIES	15	38	40	58	151
SOCIAL CARE AND LEARNING	58	14	22	47	141
COMPUTER AUDITS	25	32	45	32	134
TOTAL	150	124	227	219	720

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CORPORATE SERVICES

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
Budgeting/Budgetary Control	Procedures for budget setting, monitoring, control and reporting. To include review of procedures for monitoring savings targets.	10	0	0	10	0	✓	✓		✓		
Cash Management	Controls over the collection, recording and banking of cash following the closure of the Cashiers desk.	10	0	0	10	0	✓					
Bank & Reconciliations	Controls over operation of bank accounts.	7	0	0	7	0	✓					
Treasury Management	Controls over investment of Council's funds. Additional controls have been put in place since the last audit in October 2008 and the audit will review compliance with these additional controls.	10	0	0	10	0	✓					

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			Q1	Q2	Q3	Q4						
Creditors	Controls over authorisation and payment of supplier invoices.	12	0	0	12	0	✓					
Debtors	Control s over the recording, collection and write-off of debts.	12	0	0	12	0	✓					
Main Accounting	Controls over general ledger which is the basis for Council's financial reporting and accounts.	12	0	0	12	0	✓					
Capital Accounting & Fixed Assets	Procedures for setting and monitoring the capital budget and controls over the recording of additions, disposals and depreciation.	10	0	0	10	0	✓			✓		
Payroll	Controls in place to ensure salaries are accurately paid and only to individuals properly employed by the Council.	15	0	0	15	0	✓					
Council Tax	Controls in place over calculation, billing and collection of	12	0	0	12	0	✓					

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			Q1	Q2	Q3	Q4						
	Council Tax.											
NNDR	Controls in place over calculation, billing and collection of non-domestic rates.	10	0	0	10	0	✓					
Procurement	Follow up of actions to address previous recommendations and focus on ensuring compliance with Public Contracts Regulations and Council standing orders for major areas of expenditure.	20	0	20	0	0	✓				✓	
Corporate Governance	Procedures for establishing working groups and the operation of these groups including membership and attendance. The review will include the reporting mechanism for these groups and	15	15	0	0	0				✓	✓	
Transport	The review will	10	10	0	0	0			✓			

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			Q1	Q2	Q3	Q4						
	focus on the Transport Department within Corporate Services. Following contracting out of vehicle maintenance in 2008/09, the audit will review contract monitoring arrangements, vehicle maintenance records, controls over fuel cards and driver licenses.											
Asset Management	Procedures for managing the Council's asset portfolio and sample testing on a sample of projects.	12	0	0	0	12			✓			
Risk Management	Procedures in place for identifying programme, project and operational risks and actions to address risks and for reporting new risks and progress on actions.	5	0	0	0	5		✓	✓	✓		

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			Q1	Q2	Q3	Q4						
Staff Benefits	Controls over the benefits available to staff and payroll deductions in respect of these benefits including car loans, car parking and private, healthcare.	10	0	10	0	0			✓			
Customer Services Operations	Procedures for dealing with customer enquiries	10	0	10	0	0		✓ Loss of reputation				
Hospitality Registers	Registers used to record gifts and hospitality offered and/or received across the Council.	10	10	0	0	0			✓			
Follow up of recommendations	Review of progress on implementation of agreed recommendations in previous audit reports.	5	0	0	0	5						
Contingency	Contingency days	40	0	0	0	40						
TOTAL		257	35	40	120	62						

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CHIEF EXECUTIVE'S OFFICE

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
Data Quality	Arrangements for overseeing the collection of national indicator information reported by the Council. The audit will include sample testing on procedures calculating for individual indicators and the accuracy of data.	15	15	0	0	0				✓	✓	
Print and Design	Follow up due to limited assurance conclusion in 2008/09	2	2	0	0	0						
Risk Management	Procedures in place for identifying programme, project and operational risks and actions to address risks and for reporting new risks and progress on actions.	5	0	0	0	5		✓		✓	✓	
Town Centre Redevelopment	Council governance arrangements and accountability for this project which is	15	0	0	0	15		✓ Town Centre				

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	largely externally driven.											
TOTAL		37	17	0	0	20						

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ENVIRONMENT CULTURE AND COMMUNITIES

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
Housing & Council Tax Benefits	Controls in place over entitlement, calculation and payment of housing and Council Tax benefits.	15	0	0	15	0	✓					
Outsourced Housing & Council Tax Benefits and debt Collection Services	The audit will also cover the contracts for outsourced benefits processing and debt collection.	5	0	5	0	0	✓					
Housing Strategy	Procedures for ensuring that the Council meets its housing responsibilities following the transfer of the housing stock. Controls over the Council's new initiatives to address homelessness including grants to existing tenants to move to the	18	0	0	0	18		✓ Demographic and socio economic changes, Demand Led Services				

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			Q1	Q2	Q3	Q4						
	private sector, purchase of properties for temporary accommodation and enhanced deposits.											
Supporting People	Procedures for providing housing related support to vulnerable people to enable them to live independently in the community.	10	0	0	10	0		✓ Demographic and socio economic changes, Demand Led Services				
Highways	Management controls specifically focusing on street cleansing and gully service. The review will also include follow up of the recommendations raised in the 2008/09 internal audit report and Highways.	15	0	15	0	0		✓ Funding pressures - Key contract				
Dog and Pest Control	Follow up due to limited assurance conclusion in 2008/09	3	0	3	0	0						

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			Q1	Q2	Q3	Q4						
Sustainability	The Council's vision for sustainability, the setting and monitoring of targets to ensure we are making the best use of natural resources and accountability for delivery.	15	15	0	0	0			✓			
Waste Management	Review of the RE3 partnership focusing on the partnerships governance arrangements, arrangements for implementation of the joint waste strategy currently being developed and management controls at the Council for monitoring, checking and authorising amounts payable.	15	0	15	0	0		✓ Funding pressures -Key contract				
Easthampstead Conference Centre	Following on from 2008/09 review on Easthampstead	10	0	0	0	10		✓ Income projections,			✓	

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			Q1	Q2	Q3	Q4						
	Conference Centre which focussed on income, this review will focus across the Centre on controls over the incurring of expenditure in line with Council regulations and the approval, recording and monitoring of expenditure.							Funding pressures				
Bracknell Leisure Centre/Facilities	Procedures and controls in place for the collection of income and incurring and approval of expenditure.	15	0	0	15	0		✓ Income projections, Funding pressures				✓
Cash Spot checks	Probity checks	3	0	0	0	3						✓
Libraries	Arrangements for ordering, distributing and recording stock	10	0	0	0	10		✓ Funding pressures				
Risk Management	Procedures in place for identifying programme, project and	7	0	0	0	7		✓		✓	✓	

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			Q1	Q2	Q3	Q4						
	operational risks and actions to address risks and for reporting new risks and progress on actions.											
Follow up of Recommendations	Review of progress on implementation of agreed recommendations in previous audit reports.	10	0	0	0	10			✓			
TOTAL		151	15	38	40	58						

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SOCIAL CARE AND LEARNING

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
Garth Hill Project	Second stage review of Garth Hill project will focus on controls over the authorisation and payment of expenditure under the project and project budget monitoring arrangements.	8	0	0	0	8		✓ Garth Hill				
Primary School Strategy	Governance arrangements, budget setting and monitoring of delivery of the Primary School Strategy	12	0	0	0	12		✓ Programme Management				
Children's Trust	Governance and financial arrangements.	5	0	0	5	0			✓	✓		
Open Learning Centre	Procedures and controls in place for at the Open Learning Centre	5	5	0	0	0						✓
Foster Carers	New procedures and controls introduced during 2008/09 for assessment and	8	0	8	0	0		✓ Demographic and socio economic changes				

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			Q1	Q2	Q3	Q4						
	payments to foster carers.											
Direct Payments	Procedures and controls over assessment and payment of direct payments due to carers, older people, people with mental health needs, people over 16 with disabilities and parents of a child with disabilities.	10	0	0	10	0		✓ Demographic and socio economic changes				
Bracknell Day Services	Follow up due to limited assurance conclusion in 2008/09	2	0	2	0	0						
Intermediate Care	Follow up due to limited assurance conclusion in 2008/09	2	0	2	0	0						
Modernisation Agenda	Review of impact and compliance with procedures and controls following implementation of the modernisation agenda for adult social care.	10	0	0	0	10		✓ Demographic and socio economic changes				

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			Q1	Q2	Q3	Q4						
The Look In	Follow up due to limited assurance conclusion in 2008/09	2	0	2	0	0						✓
LMS	Procedures for allocating funding to schools	7	0	0	7	0		✓ Demographic and socio economic changes				
School Census	Sample testing of school census data used as basis for funding allocation	8	8	0	0	0		✓ Demographic and socio economic changes				
Birch Hill Primary	Follow up due to limited assurance conclusion in 2008/09	2	2	0	0	0		✓ Funding pressures – Delegated budgets				
Binfield Primary	Follow up due to limited assurance conclusion in 2008/09	2	2	0	0	0		✓ Funding pressures – Delegated budgets				
<i>Pines Primary #</i>	<i>Review of key budgetary and financial controls and pre-employment checks.</i>	5	5	0	0	0		✓ Funding pressures – Delegated budgets				
Uplands Primary	Review of key budgetary and financial controls	4	4	0	0	0		✓ Funding pressures –				

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			Q1	Q2	Q3	Q4						
	and pre-employment checks.							Delegated budgets				
St Margaret Clitherow Primary	Review of key budgetary and financial controls and pre-employment checks.	4	4	0	0	0		✓ Funding pressures – Delegated budgets				
Holly Spring Infant	Review of key budgetary and financial controls and pre-employment checks.	4	4	0	0	0		✓ Funding pressures – Delegated budgets				
Cranbourne Primary	Review of key budgetary and financial controls and pre-employment checks.	4	4	0	0	0		✓ Funding pressures – Delegated budgets				
Broadmoor Primary	Review of key budgetary and financial controls and pre-employment checks.	4	4	0	0	0		✓ Funding pressures – Delegated budgets				
Ascot Heath Infant	Review of key budgetary and financial controls and pre-employment	4	4	0	0	0		✓ Funding pressures – Delegated budgets				

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			Q1	Q2	Q3	Q4						
	checks.											
Sandhurst Secondary	Review of key budgetary and financial controls and pre-employment checks.	6	6	0	0	0		✓ Funding pressures – Delegated budgets				
Ranelagh Secondary	Review of key budgetary and financial controls and pre-employment checks.	6	6	0	0	0		✓ Funding pressures – Delegated budgets				
Risk Management	Procedures in place for identifying programme, project and operational risks and actions to address risks and for reporting new risks and progress on actions.	7	0	0	0	7		✓	✓	✓		
Follow up of Recommendations	Review of progress on implementation of agreed recommendations in previous audit reports.	10	0	0	0	10			✓			
TOTAL		141	58	14	22	47						



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To be carried out in-house

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COMPUTER AUDITS

SUMMARY OF COMPUTER AUDIT DAYS

AUDIT	DAYS BY QUARTER				TOTAL DAYS
	Q1	Q2	Q3	Q4	
CORPORATE SERVICES	13	14	11	27	65
CHIEF EXECUTIVE'S OFFICE	4	0	8	0	12
ENVIRONMENT CULTURE AND COMMUNITIES	4	18	15	0	37
SOCIAL CARE AND LEARNING	4	0	11	5	20
TOTAL	25	32	45	32	134

CORPORATE SERVICES												
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
AGRESSO	System software change planned in the form of an upgrade to the general ledger / purchasing system during 2009/10.	5	0	0	0	5	✓					

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CORPORATE SERVICES												
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			Q1	Q2	Q3	Q4						
Compliance with PCI Data Security Standards	The process for ensuring the Council complies with the requirements of the Payment Card Industry Data Security Standards relating to the collection and processing of customer credit and debit card details.	5	0	0	0	5	✓					✓
Human Resources Management and Payroll IT System	Key IT Application controls review.	5	0	0	0	5	✓					
ICT Helpdesk	ICT helpdesk system that is core to the implementation of good practices governing IT Service management.	8	8	0	0	0		✓ Loss of Systems and Data				
Programme & Project Management of the migration and upgrade of core network operating system and	Governance arrangements surrounding programme and project management of the programme of work to migrate away from Novell	5	5	0	0	0		✓ Programme management, Loss of Systems and Data				

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CORPORATE SERVICES												
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			Q1	Q2	Q3	Q4						
desktop PC software	network operating system to Microsoft Active Directory and the upgrade of PC desktop software.											
Computer Data Backup and Recovery Strategy, process and procedures	Overall strategy for the backup and recovery of key IT systems and data and the process and procedures in place to meet the needs of the strategy. Follow up of the recommendations raised in the 2007/08 internal audit report.	6	0	0	6	0		✓ Loss of systems and data				
Physical & Environmental Controls	Physical and environmental security controls in place for key IT systems and assets.	4	0	4	0	0		✓ Loss of systems and data				
Archive Directory Management	Processes for the archiving and management of Email.	5	0	5	0	0		✓ Loss of systems and data				

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CORPORATE SERVICES												
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			Q1	Q2	Q3	Q4						
Information Strategy and Implementation of Information Security Management System (ISMS)	Strategy for managing the security of information assets owned by the Council. Project to re-launch a formal Information Security Management System.	5	0	5	0	0		✓ Loss of systems and data				
Customer Relations Management System	System software change planned in the form of an upgrade during 2009/10.	5	0	0	0	5		✓ Loss of Reputation				
Adherence to Government Connect	Ongoing compliance with the requirements of GSi Code of Connection.	7	0	0	0	7		✓ Loss of systems and data				
Follow up of IT recommendations		5	0	0	5	0						
TOTAL		65	13	14	11	27						

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CHIEF EXECUTIVE'S OFFICE												
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
New Performance Management System	System being procured and due for implementation in 2009/10. Business case and project governance arrangements.	12	4	0	8	0	✓			✓		
TOTAL		12	4	0	8	0						

ENVIRONMENT CULTURE AND COMMUNITIES												
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
CONFIRM (Highways system)	IT Application controls review. Key system last reviewed 2006/07	10	0	10	0	0	✓					
New Choice Based Lettings/Housing Register	System to be procured and implemented during 2009/10. Business case and project governance	12	4	0	8	0	✓					

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ENVIRONMENT CULTURE AND COMMUNITIES												
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			Q1	Q2	Q3	Q4						
	arrangements.											
Forestcare	Key IT Application controls review.	8	0	8	0	0	✓					
LLPG/GIS IT Application	IT Application controls review. GIS last reviewed 2006/07	7	0	0	7	0	✓					
TOTAL		37	4	18	15	0						

SOCIAL CARE AND LEARNING												
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY SYSTEM	LINK TO STRATEGIC RISKS	LINK TO DIRECTORATE RISKS	LINK TO CAA	LINK TO AGS	PROBITY
			Q1	Q2	Q3	Q4						
New Adult Social Care system	New system being implemented in October 2009. Business case and project governance arrangements. Post Implementation Audit and IT Application Controls.	15	4		11		✓	✓ Demographic and socio economic changes, Demand Led Services				

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SOCIAL CARE AND LEARNING												
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			Q1	Q2	Q3	Q4						
Education Management System	Phased upgrade during 2009/10	5				5	✓					
TOTAL		20	4	0	11	5						