

**GOVERNANCE AND AUDIT COMMITTEE  
22 MARCH 2011**

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**INTERNAL AUDIT PLAN 2011/12  
Head of Audit and Risk Management**

**1 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to set out the underlying principles applied in the Internal Audit planning process and seek the Governance and Audit Committee's approval of the Internal Audit Plan for 2011/12.

**2 RECOMMENDATION**

- 2.1 That the Governance and Audit Committee approve the Internal Audit Plan for 2011/12 attached at Appendix 1.**

**3 ADVICE RECEIVED FROM STATUTORY OFFICERS**

Borough Solicitor

- 3.1 No comments to add.

Borough Treasurer

- 3.2 The budget for 2011/12 includes £194,290 for the provision of contracted out internal audit services. This Plan can be met within these resources.

Strategic Risk Management

- 3.3 Robust internal audit arrangements are an important part of effective risk management. Audit plans should be targeted to areas of greatest risk to the Council and individual internal audit reviews should focus on controls in place to mitigate risk and highlight any gaps in assurance.

**4 SUPPORTING INFORMATION**

Internal Audit Requirements

- 4.1 The Council is required under the Accounts and Audit (Amendment) (England) Regulations to "maintain an adequate and effective system of internal audit of its accounting records and of its systems of internal control in accordance with the proper practices in relation to internal control." The Council delegates responsibility for the provision of the internal audit service and for ensuring this requirement is met to the Borough Treasurer.
- 4.2 The regulations require conformance with the CIPFA Code of Practice for Internal Audit in Local Government which defines internal audit as follows:-

"Internal Audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources."

- 4.3 More specifically, Internal Audit aims to: -
- satisfy the legal requirements of a Local Authority Internal Audit Service, including maintaining an 'adequate and effective' audit of the Council's accounting records and providing an annual opinion on the adequacy of the Council's control environment;
  - examine, evaluate and report independently and objectively on the adequacy of management's arrangements to secure the proper use of resources (economy, efficiency and effectiveness);
  - assist management in achieving its objectives, managing its risks and establishing and maintaining adequate systems of internal control
  - assist management, where appropriate, in the investigation of alleged fraud, theft, corruption or other irregularity; and
  - ensure External Audit can continue to place reliance on Internal Audit's work, to avoid duplication and minimise audit fees.
- 4.4 Internal Audit provides independent assurance on the control environment and acts as a deterrent to would-be fraudsters but for Internal Audit to provide full assurance on all activities and transactions across the organisation, the Council would need to commit significantly more resources to internal audit services than is realistically available. Full assurance could only ever be achieved by checking every transaction and this would not deliver value for money. Internal Audit's work is planned so that Members and Officers can rely on Internal Audit to detect significant control weaknesses for the areas audited and transactions sampled and is hence directed to areas of greatest risk. Whilst Internal Audit reviews alone, although carried out with due professional care, cannot guarantee that frauds will be detected, Internal Audit is only one element of the governance framework which includes for example the Codes of Conduct for Members and Officers, the Whistle Blowing Policy and management actions to ensure effective internal control.

#### Development of the Annual Internal Audit Plan

##### ***Risking Methodology***

- 4.5 Given the finite resources available to spend on internal audit, the Internal Audit Plan is risk driven to ensure that the audit resources available are targeted to focus on those areas of the Council's business that have the greatest influence on the achievement of its objectives. The process for developing the annual Internal Audit Plan starts with a risk based methodology which is used to assess Council activities, assets, and income and expenditure streams by scoring these in terms of the following criteria:
- Materiality ~ based on monetary value as given in budget plans and previous outturn to ensure that the Plan has adequate coverage of areas of high spend and income. The assessment of materiality also takes into account the significance of the activity for the Authority for example where a monetary value cannot be clearly assigned such as corporate governance matters
  - Fraud/Irregularity ~ the potential risk of fraud or irregularity for individual activities for example the risk is higher where the handling of cash is involved and hence a higher score has been assigned to such activities
  - Third Part Sensitivity ~ higher scores have been given to areas on which third parties place reliance. For example, a higher score has been assigned to data quality encompassing performance indicators reported to central government departments

- Internal Control Environment ~ assessing the expected robustness of the control environment based on previous audit opinions, local knowledge and feedback from Finance and other officers. Where the control environment has been assessed as weak, a higher score has been assigned.
- Time since the last audit ~ the longer the elapsed time since the last audit, the higher the score given to the activity
- Other Assurance Coverage ~ consideration has been given to whether external inspections or external audits have been completed which would already provide the Council with assurance. Where such assurance is available a lower score has been assigned, for example fixed assets which are subject to detailed audit by the Audit Commission as part of their audit of the financial statements
- The Likely Effectiveness of Audit ~ Given finite resources it is important that audit work focuses on areas where Internal Audit can add value and where greatest assurance can be given and hence higher scores have been given to such areas, for example school audits.

4.6 Following this risk assessment, a number of other factors were considered in producing the detailed Plan and these are summarised below.

***Key Financial Systems***

4.7 Emphasis has been placed on ensuring that there is audit coverage of the key financial systems which are fundamental to financial control at the Council and hence are included in the Internal Audit Plan each year. The 2011/12 Plan includes 132 days on key financial systems representing 22% of the total days in the Plan. These systems provide the underlying data for the annual financial statements audited by our external auditors. The Internal Audit Plan is structured to ensure that the external auditors can place maximum reliance on the work of Internal Audit on the key financial systems thus minimising external audit fees in respect of the accounts.

***Governance***

4.8 The CIPFA Statement on the role of the Head of Internal Audit in public service organisations published in 2010 emphasises the role that the Head of Internal Audit in a public service organisation plays in delivering the organisation's strategic objectives by championing best practice in governance and giving an objective and evidence based opinion on all aspects of governance, risk management and internal control. The CIPFA Statement concludes that the demand for better public services within a complex environment has strengthened the need for effective governance and that Internal Audit is one of the cornerstones of effective governance. Each year, the Annual Plan incorporates aspects of governance arrangements for testing. For example, the 2011/12 Plan includes audits on delegations across all directorates.

***Probity***

4.9 Probity audits provide assurance over the proper administration of the Authority's activities. In drawing up the annual Internal Audit Plan, focus is placed on ensuring there is coverage of areas where in any organisation there is potential risk of abuse for example procurement cards.

***Changes to Regulation, Procedures or IT Systems***

4.10 Internal Audit reviews have been included in the Plan where significant changes to key procedures and processes have been identified or where new IT systems or major upgrades are being implemented. Examples of reviews included for this reason are the audits of free school meals and the update to the Agresso Financial System.

## **Internal Audit Plan 2011/12**

- 4.11 The Internal Audit Plan for 2011/12 is attached at Appendix 1 for the Committee's review and approval.
- 4.12 To enable us to resource the delivery of the Internal Audit Plan for 2011/12, in addition to H W Controls and Assurance who are the Council's internal audit service contractor, it is intended that Reading Internal Audit Services will provide additional support in the delivery of the Plan under S113 of the Local Government Act 1972 which permits local authorities to provide staffing resources to other authorities.

## **5 CONSULTATION**

### Principal Groups Consulted

- 5.1 The Chief Executive, Directors and Chief Officers at the Council, the Council's external auditors and the Council's internal audit services contractors (H W Controls and Assurance).

### Method of Consultation

- 5.2 At the initial drafting stage, discussions were held with the Section 151 Officer and other key officers from the directorates. A meeting was also held with the contractor's Computer Auditor and the Chief Officer: Information Services to discuss the proposed IT audits. The draft Plan was then circulated to the Chief Executive, Assistant Chief Executive, Section 151 Officer and Directors for discussion at their DMTs and comments made on the content of the draft Plan and timing of audits have been taken into account in the Plan attached at Appendix 1.

### Contact for further information

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### Doc. Ref

Governance and Audit Committee Report Internal Audit Plan 11-12

## SUMMARY OF ANNUAL INTERNAL AUDIT PLAN 2011/12

AUDIT	DAYS BY QUARTER				TOTAL DAYS
	Q1	Q2	Q3	Q4	
CORPORATE SERVICES	0	23	119	5	147
CHIEF EXECUTIVE'S OFFICE	0	21	0	0	21
ENVIRONMENT CULTURE AND COMMUNITIES	58	30	46	25	159
CHILDREN, YOUNG PEOPLE AND LEARNING	74.5	34	11.5	21	141
ADULT SOCIAL CARE AND HEALTH	28	10	12	20	70
COMPUTER AUDITS	7	13	15	18	53
TOTAL	167.5	131	203.5	89	591

## CORPORATE SERVICES

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
<b>FINANCE</b>	Review and testing of controls over investment of Council's funds.	5	0	0	5	0	✓	✓ Financial and Economic		✓
Treasury Management										
Creditors	Review and testing of controls over authorisation and payment of supplier invoices.	12	0	0	12	0	✓	✓ Financial and Economic		✓
Debtors	Review and testing of controls over the recording, collection and write-off of debts.	12	0	0	12	0	✓	✓ Financial and Economic		✓
Main Accounting (including reconciliations)	Review and testing of controls over general ledger which is the basis for Council's financial reporting and accounts.	15	0	0	15	0	✓	✓ Financial and Economic		
Purchasing and Ordering	Review and testing of controls in place over procuring and ordering.	10	0	0	10	0	✓	✓ Financial and Economic	✓	✓
Payroll and Pre-Employment Checks	Review and testing of controls in place to ensure salaries are accurately paid and only to individuals properly employed by the Council.	15	0	0	15	0	✓	✓ Financial and Economic Staffing		
Procurement Cards	Review and testing of procedures and controls in place over the new procurement cards following wider implementation across the Council.	5	0	0	5	0	✓	✓ Financial and Economic	✓	✓
<b>REVENUES</b>								✓		
Cash Management	Review and testing of controls over the collection, recording	10	0	0	10	0	✓	✓ Financial and Economic		✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
	and banking of payments made to the Council including on line, cash, cheque and credit card payments.									
Council Tax	Review and testing of controls in place over calculation, billing and collection of Council Tax.	10	0	0	10	0	✓	✓ Financial and Economic		
NDR	Review and testing of controls in place over calculation, billing and collection of non-domestic rates.	10	0	0	10	0	✓	✓ Financial and Economic		
<b>GOVERNANCE</b>  Officer Delegations	Audit review to confirm whether delegated authorities have been properly determined, approved, documented and communicated to relevant officers and are updated on a regular basis to ensure that staff changes and amendments to responsibilities are properly reflected.	3	0	3	0	0		✓ Financial and Economic  Staffing  Litigation and Legislation	✓	
Officer expenses	Review of effectiveness and compliance with controls over the claiming and payment of expenses	5	0	5	0	0		✓ Financial and Economic Staffing	✓	
<b>GENERAL</b>  <b>FOLLOW UP OF RECOMMENDATIONS</b>	Review of progress on implementation of agreed recommendations in previous audit reports.	5	0	0	5	0				
<b>CONTINGENCY</b>	Contingency days	30	0	15	10	5				
<b>TOTAL</b>		147	0	23	119	5				

**CHIEF EXECUTIVE'S OFFICE**

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
Data Quality	Review of management information collated and monitored	15	0	15	0	0		✓		
<b>GOVERNANCE</b> Officer Delegations	Audit review to confirm whether delegated authorities have been properly determined, approved, documented and communicated to relevant officers and are updated on a regular basis to ensure that staff changes and amendments to responsibilities are properly reflected.	3	0	3	0	0		✓ Financial and Economic  Staffing  Litigation and Legislation	✓	
Officer expenses	Effectiveness and compliance with controls over the claiming and payment of expenses	3	0	3	0	0		✓ Financial and Economic Staffing	✓	
<b>TOTAL</b>		21	0	21	0	0				



## ENVIRONMENT CULTURE AND COMMUNITIES

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
<b>HOUSING</b> Housing & Council Tax Benefits	Follow up of DWP action plan and action plan to address recommendations raised by the Audit Commission in their report "Certification of the Housing Benefit Claim 2009/10". (To be undertaken in second half of June)	3	3	0	0	0	✓	✓ Financial and Economic		✓
Housing & Council Tax Benefits	Spot check testing	15	10	5	0	0	✓	✓ Financial and Economic		✓
Housing & Council Tax Benefits	Audit of controls in place over entitlement, calculation and payment of housing and Council Tax benefits.	15	0	0	15	0	✓	✓ Financial and Economic		✓
<i>Housing Rents/Deposits (audit in-house)</i>	Follow up of actions identified by 2010/11 internal audit review	5	5	0	0	0		✓ Financial and Economic		✓
Housing	Audit of procedures for ensuring that the Council meets its housing responsibilities. This will include audit of controls over the housing register application, verification and nomination processes and effectiveness and compliance with controls over procedures for responding to homelessness.	15	15	0	0	0		✓ Demands for Services		✓
Housing	Audit of procedures and controls in place over BFC My Homebuy, the Council Mortgage Scheme and the Cash Incentive Scheme.	10	0	10	0	0		✓ Demands for Services		✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
								Financial and Economic		
<b>PLANNING AND TRANSPORT</b> Building control and land charges	Review of the effectiveness and compliance with procedures and controls for ensuring that income is properly charged and collected on a timely basis.	5	5	0	0	0		✓ Financial and Economic		✓
Development Management - planning	Review of the effectiveness and compliance with procedures and controls for ensuring that income is properly charged and collected on a timely basis.	5	5	0	0	0		✓ Financial and Economic		✓
<b>ENVIRONMENT AND PUBLIC PROTECTION</b> Waste Collection	Review of effectiveness and compliance with controls under the new waste collection contract for ensuring that the Council is charged in accordance with the contract, payments are properly authorised and monitoring performance.	7	0	0	0	7		✓ Financial and Economic		
<b>LEISURE AND CULTURE</b> South Hill Park	Procedures and controls in place to determine level of capital for the ground restoration project and revenue funding and monitor that expenditure is in accordance with the agreements with the Trust and Heritage	5	0	5	0	0		✓ Financial and Economic		✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
	Lottery Fund.									
Easthampstead Conference Centre	This review will focus across the Centre on controls over the incurring of and payment of expenditure in line with Council regulations and the approval (including through imprest and petty cash) and identification, billing, recording and collection of income.	10	10	0	0	0		✓ Financial and Economic	✓	
Downshire Golf Club	Procedures and controls in place for the collection of income, petty cash, imprests, inventory, fixed assets and incurring and approval of expenditure.	7	0	7	0	0		✓ Financial and Economic	✓	
Bracknell Sports and Leisure Centre	Procedures and controls in place for the collection of income, petty cash, imprests, inventory, fixed assets and incurring and approval of expenditure.	7	0	0	7	0		✓ Financial and Economic	✓	
Libraries	Two site visits to review local processes including those over ordering, receipting and recording, budget monitoring, income, petty cash and inventory controls.	6	0	0	6	0		✓ Financial and Economic	✓	
Cash Spot checks	Probity checks at a sample of leisure sites	3	0	0	0	3		✓ Financial and Economic	✓	

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
<b>PERFORM. AND RESOURCES</b>  Purchasing and ordering	Controls in place over procuring and ordering.	10	0	0	0	10		✓ Financial and Economic	✓	✓
<b>GOVERNANCE</b>  Officer Delegations	Audit review to confirm whether delegated authorities have been properly determined, approved, documented and communicated to relevant officers and are updated on a regular basis to ensure that staff changes and amendments to responsibilities are properly reflected.	3	0	3	0	0		✓ Financial and Economic  Staffing  Litigation and Legislation	✓	✓
Officer expenses	Effectiveness and compliance with controls over the claiming and payment of expenses	5	5	0	0	0		✓ Financial and Economic Staffing	✓	✓
<b>COUNCIL WIDE AUDITS (CMT)</b>  S106 Agreements	Review of effectiveness and compliance with controls in place to ensure that monies as agreed under S106 agreements are received when due, properly recorded and expended in accordance with the terms of the agreement within timescales set out in the agreements and also accordance with any specific conditions.	18	0	0	18	0		✓ Financial and Economic  Litigation and Legislation		
<b>GENERAL</b>  <b>FOLLOW UP OF RECOMMENDATIONS</b>	Review of progress on implementation of agreed	5	0	0	0	5				

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
	recommendations in previous audit reports.									
<b>TOTAL</b>		159	58	30	46	25				

## CHILDREN, YOUNG PEOPLE AND LEARNING

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
<b>SCHOOLS</b> Free School Meals	Review of controls in place over new centralised arrangements for assessing entitlement and approving free school meals. The review will include compliance with controls for accessing DWP records.	7	0	0	0	7		✓ Financial and Economic		✓
<i>Wildmoor Heath School (audit in-house)</i>	Follow up due to limited assurance conclusion in 2009/10	2	0	0	0	2		✓ Financial and Economic  Staffing		✓
Easthampstead Park School (Secondary)	Review of key budgetary and financial controls and pre-employment checks.	5	0	0	5	0		✓ Financial and Economic  Staffing		✓
Birch Hill Primary School	Review of key budgetary and financial controls and pre-employment checks.	3.5	0	0	0	3.5		✓ Financial and Economic  Staffing		✓
Ascot Heath CE Junior School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing		✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
College Town Infant and Nursery School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing		✓
College Town Junior School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing		✓
Fox Hill Primary School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing		✓
Holly Spring Junior School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing		✓
New Scotland Hill Primary School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing		✓
Owlsmoor Primary School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing		✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
St. Joseph's Catholic Voluntary Aided School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic Staffing	✓	
St. Michael's CE Voluntary Aided School (Sandhurst)	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic Staffing	✓	
Warfield Primary School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic Staffing	✓	
Binfield C E Primary School (Aided)	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic Staffing	✓	
Harmans Water Primary School	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic Staffing	✓	
St Michael's Easthampstead CE Voluntary Aided	Review of key budgetary and financial controls and pre-employment checks.	3.5	0	0	3.5	0		✓ Financial and Economic	✓	



AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
Primary School								Staffing		
<i>Crown Wood Primary School (audit in-house)</i>	Review of key budgetary and financial controls and pre-employment checks.	3.5	3.5	0	0	0		✓ Financial and Economic  Staffing	✓	
Jennett's Park School	Advice to Head Teacher on key budgetary and financial controls and pre-employment checks	2	1	1	0	0		✓ Financial and Economic  Staffing	✓	
Jennett's Park School	Review of key budgetary and financial controls and pre-employment checks.	3.5	0	0	0	3.5		✓ Financial and Economic  Staffing	✓	
Off -site activities	Follow up 2010/11 audit which concluded limited assurance	3	0	0	3	0		✓ Financial and Economic  Litigation and Legislation	✓	
Education Library Service	Review of procedures and controls in place over the Education Library service which the Council is the lead authority on for the local area. The audit will review controls over the purchase of library stock, income and	6	6	0	0	0		✓ Financial and Economic		

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
	staff costs.									
<b>CHILDREN'S SOCIAL CARE</b>  Larchwood	Establishment visit to review controls including those over income, expenditure, staff costs, imprests, client monies and stock.	7	7	0	0	0		✓ Financial and Economic  Staffing	✓	
Youth Offending Service	Review of procedures and controls in place over income, expenditure and imprests.	4	0	4	0	0		✓ Financial and Economic	✓	
<b>PERFORMANCE AND RESOURCES</b> <i>Sandhurst Youth Centre (audit in-house)</i>	Follow up of 2010/11 audit	4	4	0	0	0		✓ Financial and Economic  Staffing  Litigation and Legislation	✓	
Youth Centres	Two further establishment visits to review controls including those over income, expenditure, imprests and inventories.	8	0	8	0	0		✓ Financial and Economic  Staffing  Litigation and Legislation	✓	
Planned maintenance and capital projects	Audit of governance arrangements, budget setting and monitoring controls for planned maintenance and capital projects	10	0	10	0	0		✓ Financial and Economic  Demands for services  Litigation and	✓	

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
								Legislation  Major Programmes and Projects  Infrastructure and Maintenance of Assets		
YPLA Grant Return	Sample testing to support the YPLA Grant return	6	6	0	0	0		✓ Financial and Economic  Litigation and Legislation		✓
Purchasing and ordering	Controls in place over procuring and ordering.	8	0	8	0	0		✓ Financial and Economic	✓	✓
<b>GOVERNANCE</b> Officer Delegations	Audit review to confirm whether delegated authorities have been properly determined, approved, documented and communicated to relevant officers and are updated on a regular basis to ensure that staff changes and amendments to	3	0	3	0	0		✓ Financial and Economic  Staffing  Litigation and Legislation	✓	✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
	responsibilities are properly reflected.									
Officer expenses	Effectiveness and compliance with controls over the claiming and payment of expenses	5	5	0	0	0		✓ Financial and Economic Staffing	✓	
<b>GENERAL</b>		5	0	0	0	5				
<b>FOLLOW UP OF RECOMMENDATIONS</b>	Review of progress on implementation of agreed recommendations in previous audit reports.									
<b>TOTAL</b>		141	74.5	34	11.5	21				

## ADULT SOCIAL CARE AND HEALTH

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
<b>ADULTS AND COMMISSIONING</b>  Personal Budgets	Review of effectiveness and compliance with controls in place over eligibility, approval, allocation and payment of personal budgets across Adult Social Care and Health. The review will cover setting boundaries for the flexibility of use of budgets, processes for assessing risk, determining the appropriate levels of monitoring of individual cases and recipients accountability for how monies are spent.	15	0	0	0	15		✓ Financial and Economic  Demands for services		✓
Shared Budgets	Review of controls over pooled budgets for equipment and intermediate care	5	0	0	5	0		✓ Financial and Economic  Demands for services		✓
<b>OLDER PEOPLE AND LONG TERM CONDITIONS</b> Heathlands - residential and day care centre	Establishment visits to review controls including those over income, expenditure, staff costs, imprests, client monies and stock.	10	10	0	0	0		✓ Financial and Economic  Staffing  Demands for services		✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
Ladybank	Establishment visit to review controls including those over income, expenditure, staff costs, imprests, client monies and stock.	5	5	0	0	0		✓ Financial and Economic  Staffing  Demands for services		✓
Drug and Alcohol Team	Review of effectiveness and compliance with controls for recording funding received, commissioning services, monitoring performance and making payments.	5	0	5	0	0		✓ Financial and Economic  Demands for services		
<b>LEARNING DISABILITY</b> Learning Disability Provider Service	Establishment visits to the learning disability provider service to review controls including those over income, expenditure, staff costs, imprests, client monies and stock. The review will cover Waymead, Breakthrough and Headspace.	10	10	0	0	0		✓ Financial and Economic  Staffing  Demands for services		✓
<b>PERFORMANCE AND RESOURCES</b> CONTROCC	Review of effectiveness and compliance with controls over payments made via CONTRACC. The review will take place after e payments has been introduced.	7	0	0	7	0	✓	✓ Financial and Economic		✓
<b>GOVERNANCE</b>	Audit review to confirm whether delegated authorities have been	3	3	0	0	0		✓ Financial and	✓	✓

AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY FINANCIAL SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
Officer Delegations	properly determined, approved, documented and communicated to relevant officers and are updated on a regular basis to ensure that staff changes and amendments to responsibilities are properly reflected.						Economic Staffing Litigation and Legislation			
Officer expenses	Effectiveness and compliance with controls over the claiming and payment of expenses	5	0	5	0	0	✓ Financial and Economic Staffing	✓	✓	
<b>GENERAL</b> <b>FOLLOW UP OF RECOMMENDATIONS</b>	Review of progress on implementation of agreed recommendations in previous audit reports.	5	0	0	0	5				
<b>TOTAL</b>		<b>70</b>	<b>28</b>	<b>10</b>	<b>12</b>	<b>20</b>				

**COMPUTER AUDITS  
SUMMARY OF COMPUTER AUDIT DAYS**

AUDIT	DAYS BY QUARTER				TOTAL DAYS
	Q1	Q2	Q3	Q4	
CORPORATE SERVICES	7	13	5	13	38
CHIEF EXECUTIVE'S OFFICE	0	0	0	0	0
ENVIRONMENT CULTURE AND COMMUNITIES	0	0	5	0	5
ADULT SOCIAL CARE AND HEALTH	0	0	0	5	5
CHILDREN, YOUNG PEOPLE AND LEARNING	0	0	5	0	5
TOTAL	7	13	15	18	53



CORPORATE SERVICES										
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY IT SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
Agresso	Audit of the upgrade of the existing Agresso financial system from Version 5.4 to Version 5.5.	5	0	0	0	5	✓	✓ Financial and Economic  Information Management and Services		
Change Management	Review of the design and effectiveness of controls in place for the IT change management process.	7	7	0	0	0		✓ Information Management and Services		
Desktop Virtualisation - Thin Client project	Audit of the Thin Client project to refresh 532 desk tops covering both the corporate network and the Library public network estate during the 2011/2012 by delivering a remote "Windows PC" experience on legacy and non-PC devices. The audit will include review of arrangements to ensure adequacy of service processing power and bandwidth.	8	0	0	0	8		✓ Information Management and Services		
IP Telephony (IPT) Platform	Review of access and security controls and arrangements for ensuring capacity requirements are met for the IP Telephony network	8	0	8	0	0		✓ Information Management and Services		
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	5	0	0	5	0		✓ Financial and Economic		

CORPORATE SERVICES										
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY IT SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
	card details.							Information Management and Services		
IT Follow-Up	Follow up of recommendation raised in previous IT audit reports.	5	0	5	0	0		✓ Information Management and Services		
<b>TOTAL</b>		38	7	13	5	13				

ENVIRONMENT CULTURE AND COMMUNITIES										
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY IT SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
BACAS system	IT Application controls review of the system used at the cemetery and crematorium. The audit will assess the adequacy and effectiveness of internal controls in operation over access, data input and processing, output, interface, audit trail and arrangements for backup and recovery.	5	0	0	5	0	✓	✓ Information Management and Services		
<b>TOTAL</b>		5	0	0	5	0				

CHILDREN YOUNG PEOPLE AND LEARNING										
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY IT SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
Capita ONE (EMS)	Audit of migration of the ONE (Education Management system) software from its existing Powerbuilder environment to the industry standard Dot Net (.net) technology including infrastructure requirements.	5	0	0	5	0	✓	✓ Information Management and Services		
<b>TOTAL</b>		5	0	0	5	0				

ADULT SOCIAL CARE AND HEALTH										
AUDIT	DESCRIPTION OF AREA TO BE COVERED BY THE AUDIT	DAYS	QUARTER				KEY IT SYSTEM	LINK TO STRATEGIC RISKS	LINK GOVERNANCE ARRANGEMENTS	PROBITY
			Q1	Q2	Q3	Q4				
Integrated Adults System - (Controcc)	Audit of IT controls over the Controcc software within IAS used for financial payments and personal budgets. The audit will assess the adequacy and effectiveness of internal controls in operation over access, data input and processing, output, interface, audit trail and arrangements for backup and recovery.	5	0	0	0	5	✓	✓ Information Management and Services		
<b>TOTAL</b>		5	0	0	0	5				