

ANNEX 2

2012/13 Quarter 1 Internal Audit Plan

Directorate	Qtr Start	Audit
CEF	1	<p>CEF Governance and Financial Management</p> <p>This is an annual audit to review governance and financial management arrangements in place within each directorate. The programme of work will be completed over the whole year, and will include areas such as <i>Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.</i></p> <p>During Quarter 1, Internal Audit will review the area of Information Governance which will include specific testing around the management of external data transfers and review each directorate's processes for ensuring compliance with Information Governance policies, including data protection.</p>
CEF	1	<p>CEF Safeguarding</p> <p>The audit will follow up on the findings from 2011/12 audit and test implementation of the actions raised. The detailed scope of the audit is to be agreed with the Deputy Director – Childrens Social Care and the Safeguarding Manager. The audit will look to review the adequacy of performance management information and reporting mechanisms in areas such as case file recording, case load management and assurance on safeguarding controls in respect of external provision.</p>
SCS	1	<p>SCS Governance and Financial Management</p> <p>This is an annual audit to review governance and financial management arrangements in place within each directorate. The programme of work will be completed over the whole year, and will include areas such as <i>Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.</i></p> <p>During Quarter 1, Internal Audit will review the area of Information Governance which will include specific testing around the management of external data transfers and review each directorate's processes for</p>

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		ensuring compliance with Information Governance policies, including data protection.
SCS	1	<p>Personal Budgets</p> <p>The audit will provide assurance on the effectiveness of the Self Directed Support process, considering any recent changes or improvements, including personal budget allocations and accounting, review of directorate's care pathway work, care plan delivery and client documentation. The audit will specifically review controls in respect of direct payments and consider the current pilot of payment cards.</p> <p>It has been agreed with the Deputy Director that the audit will be undertaken in two parts during 2012/13, with the focus in quarter 1 being on the controls in place for direct payments and new payment card system.</p>
SCS	1	<p>AIS implementation</p> <p>The Audit Manager will continue to work with the project manager in reviewing the progress against key stages of this project implementation, including the identified data cleansing and data management improvements. Specific audit activity during quarter 1 will include review of the draft "to-be" processes once designed and also review of system mapping which identifies current and future output requirements.</p>
SCS	1	<p>OFRS – Joint Fire Control</p> <p>The Audit Manager will work with the project manager in reviewing the progress against key stages of the project implementation. Specific audit activity will be agreed which will include review of the project management governance arrangements.</p>
SCS	All	<p>Contract Procurement and Contract Management</p> <p>During quarter 1 the Head of Audit will be involved in the Directorate's review of the adequacy of contract monitoring arrangements in relation to Health and Safety.</p> <p>For the remaining quarters a programme of assurance activity on contract procurement and contract management arrangements in place to be determined and agreed with Deputy Director, Joint Commissioning.</p>

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CEO	1	<p>CEO Governance and Financial Management</p> <p>This is an annual audit to review governance and financial management arrangements in place within each directorate. The programme of work will be completed over the whole year, and will include areas such as <i>Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.</i></p> <p>During Quarter 1, Internal Audit will review the area of Information Governance which will include specific testing around the management of external data transfers and review each directorate's processes for ensuring compliance with Information Governance policies, including data protection.</p>
CEO	1	<p>Capital Accounting (Part 2)</p> <p>This audit will follow on from the 2011/12 review, completed during quarter 4. The scope of the audit is to review the closedown procedures and transactions, completed as part of the year end accounting process. The main focus of testing will be on acquisitions, enhancements, depreciation, revaluations, disposals and write offs and the Asset Register.</p>
CEO	1	<p>Treasury Management</p> <p>An annual review to test the key controls to provide assurance that council funds are being effectively managed to support the delivery of council operations and to maximise investment opportunities for cash surpluses.</p>
EE	1	<p>EE Governance and Financial Management (including Customer Services)</p> <p>This is an annual audit to review governance and financial management arrangements in place within each directorate. <i>Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.</i></p>

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		<p>During Quarter 1, Internal Audit will review the area of Information Governance which will include specific testing around the management of external data transfers and review each directorate's processes for ensuring compliance with Information Governance policies, including data protection.</p>
EE	1	<p>Property and Facilities Contract</p> <p>Property & Facilities is currently carrying out a project to procure a new Strategic Service Partner to supply property services including multi-disciplinary design, construction, white and blue collar facilities management and transactional Estates Management services to the council from April 2012. This is a major project for the council with an estimated annual value of work in the region of £50m, and it is intended to let a ten year contract which has the facility to extend in aggregate up to a further ten years.</p>
EE	1	<p>Asset Strategy Implementation (incl. Corporate Landlord Approach)</p> <p>Implementation of the Asset Strategy is being managed and coordinated through an overarching programme and work streams. The property rationalisation programme has been set out and is being taken forward: the programme will mean that a number of other properties will be sold or leases surrendered over the next four years and beyond.</p> <p>Implementation of the Corporate Landlord will see Property & Facilities develop its corporate role: this will require enhanced working relationships with service teams across the council. As part of this approach, asset-led locality reviews are being taken forward with a view to identifying further opportunities to rationalise the asset and improve service delivery.</p>
EE (Customer Services)	1	<p>EE Governance and Financial Management (including Customer Services)</p> <p>This is an annual audit to review governance and financial management arrangements in place within each directorate. <i>Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.</i></p>

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EE (Customer Services)	1	<p>Transforming Customer Services</p> <p>The outcome of this programme is to provide a high quality, cost effective support service that has a reputation for excellent customer service whilst being competitively priced. This will be achieved by setting up an Internal Customer Services centre operating model. Customers will have simple and clear access channels to the required service, with most query resolution occurring at the first point of contact.</p> <p>The audit will review the progress in delivering the programme, aimed at improving access to services for customers. Programme objectives include improving the systems currently in place and producing savings through economies of scale, cross-skilling, and ensuring the right level of work is directed to the relevant skilled employee.</p>
EE (ICT)	1	<p>Telephony Infrastructure Project</p> <p>To provide assurance over the implementation of the telephony strategy. The audit will be undertaken in two phases.</p> <p>A key programme within ICT designed to deliver significant cost savings to the organisation.</p>