APPENDIX 1   2012/13 Update against Quarter 1 & 2 Internal Audit Plan as at 6/9/12

Directorate	Qtr Start	Audit	Status as at 6.9.12
CEF	1	**CEF Governance and Financial Management** 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 *Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.* During Quarter 1, Internal Audit will review the area of <u>Information Governance</u> 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.	**Information Governance - Exit Meeting Stage**
	2	Riverside Centre - establishment audit. Joint SCS and CEF assurance	**Riverside Centre - Fieldwork Stage**
CEF	1	**CEF Safeguarding** The audit will follow up on the findings from 2011/12 audit and test implementation of the actions raised. The audit will also look to review the areas of 1) Serious Case Reviews, reviewing how action is taken on information and learning points identified and 2) External Providers, reviewing assurance mechanisms in place as to whether safeguarding controls are operating effectively.	**Exit Meeting Stage**

Directorate	Qtr Start	Audit	Status as at 6.9.12
CEF	2	**CEF Early Intervention Hubs – Data Management / Performance Information** Following work completed during 2011/12 which reviewed the project management arrangements for the implementation of the Hubs, and the establishment audit undertaken at East Oxford, this audit will aim to review the newly designed processes for recording of children's data, controls over data accuracy and integrity and the adequacy and effectiveness of performance information / management systems.	**Final Report - ACCEPTABLE**
SCS	1	**SCS Governance and Financial Management** 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 *Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.* 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.	**Information Governance - Exit Meeting Stage**
	2	During qtr 2, Internal Audit will review progress against key stages of project implementation for key projects within SCS to provide assurance over project management. This will include Day Opportunities and the Learning Disabilities remodel. Specific audit activity around review of any re-design of processes and contract activity will be agreed upon during the year with the relevant Deputy Director / Senior Management.	**SCS Project Management - Scoping stage**
	2	Riverside Centre - establishment audit. Joint SCS and CEF assurance	**Riverside Centre - Fieldwork Stage**

Directorate	Qtr Start	Audit	Status as at 6.9.12
SCS	1	**Personal Budgets** 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. 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.	**Exit Meeting Stage**
SCS	1	**AIS implementation** 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.	**On-going review** **Walkthrough of new system processes - Sept.**
SCS	1	**OFRS – Joint Fire Control** 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.	**On-going review**
SCS	All	**Contract Procurement and Contract Management** 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. For the remaining quarters a programme of assurance activity on contract	**On-going review**

Directorate	Qtr Start	Audit	Status as at 6.9.12
		procurement and contract management arrangements in place to be determined and agreed with Deputy Director, Joint Commissioning.	
SCS	2	**SCS Safeguarding** This audit was planned for quarter 2, however was brought forward and started in quarter 1. The audit will follow up on the findings from 2011/12 audit and test implementation of the actions raised. The audit will also look to review the areas of 1) Adult Protection Alerts/Referral Reporting, 2) Serious Incident Enquiries/Reporting, 3) Supervision and 4) Carers Assessments, reviewing assurance mechanisms in place as to whether key safeguarding controls are operating effectively.	**Exit Meeting booked.**
SCS	2	**Client Charging** The audit will provide assurance on the adequacy of the systems and processes in place for Client Charging, it will include review of budget setting and budgetary controls for income.	**Scoping stage**
SCS	2	**Pooled budgets** The audit will provide assurance on the overall governance and management arrangements currently in operation for the pooled budgets which Oxfordshire County Council is the administering authority for. The audit will be undertaken in advance of the work to be completed in setting up new arrangements for the pool from April 2013, when the budgets are expected to receive increased funding and whereby funding will not be separately managed as current.	**Scoping stage - will now start quarter 3.**

Directorate	Qtr Start	Audit	Status as at 6.9.12
CEO	1	**CEO Governance and Financial Management** 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 *Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.* During Quarter 1, Internal Audit will review the area of <u>Information Governance</u> 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.	**Information Governance - Exit Meeting Stage**
	2	Governance and Financial Management establishment audit - Registrar's Office	**Scoping**
CEO	1	**Capital Accounting (Part 2)** 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.	**Draft Report**
CEO	1	**Treasury Management** 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.	**Fieldwork**
CEO	2	**Pension Fund** Annual review to provide assurance that the Pension Fund is being managed effectively.	**Scoping**

Directorate	Qtr Start	Audit	Status as at 6.9.12
EE	1	**EE Governance and Financial Management (including Customer Services)** This is an annual audit to review governance and financial management arrangements in place within each directorate. *Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement.* During Quarter 1, Internal Audit will review the area of <u>Information Governance</u> 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.	**Information Governance - Exit Meeting Stage**
	2	Governance and Financial Management establishment audit of FM office - Samuelson House.	**Samuelson House - Exit Meeting Stage**
EE	1	**Property and Facilities Contract** 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.	**Deferred to Q3**
EE	1	**Asset Strategy Implementation (incl. Corporate Landlord Approach)** Implementation of the Asset Strategy is being managed and coordinated through an overarching programme and work streams. The property rationalisation	**Scoping, opening meeting held 22.5.12. Audit put on hold until September.**

Directorate	Qtr Start	Audit	Status as at 6.9.12
		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. 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.	
EE	2	**Local Transport Capital Block Funding Specific Grant Determination 2010: No 31/1859** The audit will focus on reviewing the system of accounting for and evidencing grant spend in accordance with the conditions, to enable the grant submission to be signed off in 2012.	**Completed**
EE	2	**Integrated Transport Unit (Q2)** The review will focus on the management and operations within the Integrated Transport Unit. The service delivers transport for eligible clients wishing to attend residential care homes, day centres and adult training centres for people with learning disabilities. The audit will also review the ITU Business Plan for the provision of transport to day services and the services provided to SCS.	**This Audit has been deferred.**
EE	2	**Development Control** This audit is reviewing the system for Development Control including the e-planning system, and to provide a status update on the management action plan produced earlier in the year.	**Audit brought forward Fieldwork**
EE	1	**Transforming Customer Services**	**Expected to**

Directorate	Qtr Start	Audit	Status as at 6.9.12
(Customer Services)		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. 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.	**commence in Q3**
~~EE (Customer Services)~~	~~1~~	**~~ESS/MSS~~** ~~The audit will review the project and procurement exercise aimed at delivering the Employee Self Service/Manager Self Service system.~~	**~~Removed from plan.~~**
EE (ICT)	2	**Wireless Network** To review the management and security of the wireless network. The wireless network is an attack point for any intruder wanting to gain unauthorised access to corporate systems and data.	**Deferred to Q4**
EE (ICT)	2	**Remote Access** To ensure all remote access to the corporate network is secure and controlled. This includes both users and suppliers. A new remote access solution has recently been implemented.	**Fieldwork**
EE (ICT)	1	**Telephony Infrastructure Project**	**Draft Report**

Directorate	Qtr Start	Audit	Status as at 6.9.12
		To provide assurance over the implementation of the telephony strategy. The audit will be undertaken in two phases. A key programme within ICT designed to deliver significant cost savings to the organisation.	
EE (ICT)	2	**Virtualised Infrastructure** To review the management and security configuration of the virtual server environment i.e. VMware.	**Audit brought forward. Fieldwork**
EE (ICT)	2	**SAP System** To review the management and governance over the SAP collaboration with Hampshire CC. The scope will also include a high-level review of system security i.e. logical access, management of roles etc.	**Audit brought forward Fieldwork**

2012/13 Quarter 3 Internal Audit Plan

Directorate	Qtr Start	Audit
CEF	3	**CEF Governance & Financial Management** 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 Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement. During quarter 3 & 4 the remainder of programme for CEF will be planned in. During Quarter 3, Internal Audit plan to undertake two establishment/team based audits to test application of

		key governance and financial procedures. Agreed teams are YOS and Childrens Centres. NB. Further work in CEF teams to be confirmed.
CEF	3	**CEF Troubled Familes Grant** This is a new grant which Internal Audit are required to sign off, first submission to review will be January 2013. Audit Manager will also be advising on design of controls for data collection and reporting prior to first return being made.
CEF	3	**CEF Contract Procurement and Contract Management** A programme of assurance activity on contract procurement and contract management arrangements in place to be determined and agreed with Deputy Director, Joint Commissioning.
SCS	3	**SCS Governance & Financial Management** 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 Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement. During quarter 3 & 4 the remainder of programme for SCS will be planned in. A further service / team visit to be identified.
SCS	3	**AIS Application Security Review** This is an I.T application audit and will review the security of AIS pre and post implementation.
EE	3	**EE Governance & Financial Management (inc OCS)** 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 Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation &

		Involvement. During quarter 3 & 4 the remainder of programme for EE will be planned in. This will include identification of service/team based audit within OCS.
EE (OCS) & SCS	3	**Abacus re-tender.** The Audit Manager will work with the project manager in reviewing the progress against key stages of this project implementation.
CEO	3	**CEF Governance & Financial Management** 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 Financial Management including budget setting & control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources, Legislation and Community Consultation & Involvement. During quarter 3 & 4 the remainder of programme for CEO will be planned in.
EE (OCS)	3	**Key Financial Systems** During the quarter we will be liaising with the new External Auditors in determining the scope and approach to these audits.
EE (ICT)	3	**NHS Information Governance Toolkit (IGT)** S&CS access to NHS networks and systems is dependent upon them complying with NHS IGT requirements. This audit will review the compliance with those requirements
All	3	**Counter-Fraud Plan** Work on the counter-fraud plan will continue including during Q3 presentations to management teams and services.
All	2 - 4	**Assurance Mapping** In August 2012 we will be developing the methodology for undertaking an exercise to map out the assurance framework for all the key services within the County Council. This will be a major piece of work, but the outcome should provide management with a high level review of the management controls in place to assure them that service objectives and outcomes will be met, or to provide the early warnings when action is required. Where gaps in the assurance framework are identified this will be used to direct future internal audit

		activity.