

ANNEX 1

2011/12 Quarter 1 Internal Audit plan:

Directorate	Qtr	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 Financial Management including budget setting & control, Structure and Authority, Information Governance, Risk and Performance Management, Project Management, Business Continuity, Human Resources and Legislation.</p> <p>During Quarter 1, Internal Audit working with the Corporate Performance Team will review the area of Performance Management.</p>
CEF	1	<p>CEF Safeguarding</p> <p>This audit has been deferred from 2010/11 Internal Audit Plan. The aim of the audit will be to provide assurance that safeguarding framework, policies and procedures are working effectively. The audit will review the quality assurance framework, reviewing the scope adequacy, and reporting mechanisms within this process. The audit will also review the systems and processes in place for caseload management. The audit will follow up on any outstanding actions and test implementation of any priority 1 management actions from previous audits of Safeguarding Training, Safer Recruitment, and also relevant actions regarding accuracy and completeness of Frameworki data included in the audit undertaken of Performance Indicators.</p>

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CEF	1	<p>YPLA (Young People's Learning Agency) – Sixth form funding</p> <p>Under the requirements of the YPLA Internal Audit are required to provide assurance on a cyclical basis over the funding paid in respect of local authority maintained schools with sixth forms. It will include review of processes in place to verify the completeness and accuracy of the school's data returns.</p>
CEF	1 & 2	<p>Review of CEF Management Information Systems</p> <p>The audit will review the current management information systems in operation, providing an overview of the system objectives, identify users of the systems, the key processes in operation and what data quality/assurance mechanisms are in place. The findings will be reported to the Director and used by Internal Audit and CEF to establish whether there are any gaps/weaknesses which will require more detailed review. A separate audit of the One System (EMS) will also be undertaken in quarter 1 and will feed into this review.</p>
CEF	1 & 2	<p>One System (EMS)</p> <p>One system is the main pupil database used across CEF. The audit will look review the use of the system across the directorate and to provide assurance on the accuracy and integrity of data on the system. A key aspect of the audit will be to review the financial governance surrounding payments generated by the system.</p> <p>The audit will specially review the business processes in place to generate payments to providers within the Early Years Service.</p>
CEF	1	<p>Early Years</p> <p>Within the CEF Business Strategy, Early Years is undergoing significant restructuring / remodelling</p>

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		of service delivery. The audit will review the project for delivery of these planned changes, the audit will consider the processes planned following the implementation of these changes, ensuring that key governance and financial management controls are considered throughout transition.
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. 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, Risk and Performance Management, Project Management, Business Continuity, Human Resources and Legislation.</p> <p>During Quarter 1, Internal Audit working with the Corporate Performance Team will review the area of Performance Management.</p>
EE	1	<p>Property and Facilities Procurement</p> <p>The audit will review the procurement exercise and mobilisation phase for the new Property and Facilities contract. The audit will follow on from the first phase review, completed in March 2011. The ISOS Stage, tender briefings and dialogue phase will be reviewed in quarter 2 and the ISDS Stage, dialogue and selection of preferred bidder will be completed in quarter 3.</p> <p>Further work on the mobilisation phase will be considered in quarter 4.</p>
EE	1	<p>New Highways and Transport Contract</p> <p>Operational from the 1st April 2010, this years audit will follow on from the 2010/11 review, focussing</p>

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		<p>on the issues raised in relation to the operational processes designed to deliver the services of the Highways Contract.</p> <p>The review will assess progress in implementing the service Improvement Plan, as well as the effectiveness of the performance and risk management arrangements.</p>
EE	1	<p>Concessionary Travel</p> <p>With the administration of the Concessionary Travel scheme transferring to County Council responsibility from the 1st April 2011, the audit will focus on the handover arrangements and the design and effectiveness of processes and systems implemented the manage the scheme.</p>
EE (Customer Services)	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 (Customer Services)	1	<p>Insurance</p> <p>The audit will provide assurance on processes in place to ensure that the Council has adequate cover for insurable risks and claims are being processed accurately and timely.</p>
EE (ICT)	1	<p>ICT Strategy</p> <p>The audit will provide assurance on the implementation of the current ICT Strategy. The audit will review the strategy to ensure it is being effectively delivered, monitored and managed. The review will also ensure that the benefits of ICT are fully realised and the development of ICT supports</p>

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		corporate objectives and priorities.
EE (ICT)	1	<p>Internet Access and Security</p> <p>The audit will provide assurance on the security and access controls in place in relation to the internet and email, designed to reduce any potential misuse.</p>
EE (ICT)	1	<p>Disaster Recovery Project</p> <p>The audit will provide advice on the implementation of the Disaster Recover Project. The audit will also provide assurance on the design of controls being implemented as part of the project.</p>
CEO	1	<p>Members Allowances</p> <p>The audit will provide assurance on the systems and processes in place to ensure the accuracy and integrity of allowances paid.</p>
Corporate	1	<p>Business Strategy Programme</p> <p>During quarter 1, Internal Audit will review the arrangements in place to monitor the delivery of the Directorate Business Strategies. It will include a review of the general governance arrangements, the management information being presented to the Business Strategy Group and any resulting actions. This analysis will help identify Internal Audit activity for 2011/12 to provide assurance that key risks associated with delivery of significant change across the organisation are managed effectively.</p>

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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 Financial Management including budget setting & control, Structure and Authority, Information Governance, Risk and Performance Management, Project Management, Business Continuity, Human Resources and Legislation.</p> <p>During Quarter 1, Internal Audit working with the Corporate Performance Team will review the area of Performance Management.</p>
SCS	1	<p>Alert Service</p> <p>The review will focus on the processes for re-assessing clients by Community Voice, that financial forecasts are accurate and robust, the financial charging process is effective and contract management and monitoring arrangements are in place.</p>
SCS	1 & 2	<p>Self Directed Support</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, care plan delivery and client documentation.</p>
SCS	1	<p>Sustaining the Change</p> <p>The Council's Transforming Adult Social Care project ended on the 31st March 2011. This audit will review the quality assurance mechanisms and governance arrangements in place as part of Sustaining the Change and how the Directorate supports staff to deliver the required changes. The</p>

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		audit will follow up on previous audit work as part of SCS Governance and Financial Management – Budget Setting 2010/11 and consider the level of RAS savings included in the SCS Business Strategy and how these will be achieved.
Proactive Fraud	1	<p data-bbox="474 470 1137 502">Compliance with Contract Procedure Rules</p> <p data-bbox="474 544 1861 651">This proactive fraud exercise will review compliance with the Council’s Contract Procedure Rules. The review will utilise IDEA (data interrogation software) to identify all significant procurement activity and ensure the Council’s requirements have been complied with.</p>
Proactive Fraud	1	<p data-bbox="474 694 788 726">ICT Network Access</p> <p data-bbox="474 767 1877 874">Following on from the Council’s ICT Acceptable Use e-learning, this proactive exercise will review the outcome of the e-learning and determine the reasons for any non-compliance in completing the training.</p>