Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
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 - Final Report - ISSUES**
	2	Riverside Centre - establishment audit.	**Riverside Centre - Final Report - UNACCEPTABLE**
	3	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.	YOS - fieldwork stage Childrens Centre procurement - planned for qtr 4.

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
CEF	1	**CEF - Childrens Social Care Management Controls** The audit will follow up on the findings from 2011/12 safeguarding 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.	**Final Report - ISSUES**
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
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.	On-going Verification of first claim for Results Payment - planned for Jan 2013.
CEF	3	**CEF Contract Procurement and Contract Management** A strategic review of contract procurement and contract management activity in CEF, with particular focus on the CEF contracts register.	Fieldwork stage

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
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 - Final Report - ISSUES**
	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 - Fieldwork stage
	2	Riverside Centre - establishment audit. Following initial stages of audit this became a wholly CEF audit - further establishment / team based sample to be identified for SCS - deferred until quarter 4.	Now planned for quarter 4.
	3&4	During quarter 3 & 4 the remainder of programme for SCS will be planned in.	

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
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.	**Final Report - UNACCEPTABLE**
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 initial new system processes was completed in Sept. Now on hold due to pause with project.
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

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
SCS	All	**SCS 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 procurement and contract management arrangements in place to be determined and agreed with Deputy Director, Joint Commissioning.	On-going No planned activity for quarter 4.
SCS	2	**SCS - Adult Social Care Management Controls** 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 safeguarding 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.	**Final Report - UNACCEPTABLE**
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.	Fieldwork stage

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
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.	Fieldwork stage
SCS	3	**Mental Health Client Reviews** The audit will provide assurance on the adequacy of the systems in place for ensuring that client reviews are undertaken and reported on, on a timely basis.	**Final Report - ISSUES**
SCS	3	**AIS Application Security Review** This is an I.T application audit and will review the security of AIS pre and post implementation.	Now on hold due to pause with project.
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 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 - Final Report - ISSUES**

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
	2 3&4	Governance and Financial Management establishment audit - Registrar's Office During quarter 3 & 4 the remainder of programme for CEF will be planned in.	Registrar's - Fieldwork stage.
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.	**Final Report - ACCEPTABLE**
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.	**Final Report - ACCEPTABLE**
CEO	2	**Pension Fund** Annual review to provide assurance that the Pension Fund is being managed effectively.	**Final Report - ACCEPTABLE**
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*	

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
		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 - Final Report - ISSUES**
	2	Governance and Financial Management establishment audit of FM office - Samuelson House.	**Samuelson House - Final Report - Issues**
	3	OCS establishment / team to be identified.	Now planned in qtr 4.
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.	Exit Meeting Stage
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 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.	Exit Meeting Stage

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
		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 until qtr 1 of 2013/14.
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.	Draft Report

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
EE (Customer Services)	1	**Transforming 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.	This programme is on - going
EE (Customer Services)	2	**Credit Card Income - PCI compliance** The audit will review the effectiveness of the framework and processes in place for the Council to accept credit card payments. Testing will be undertaken in a sample of teams and establishments to ensure procedures are being followed and the Council is Payment Card Industry Data Security Standard (PCI DSS) compliant.	**Final Report - ACCEPTABLE**
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.	On-going On hold - whilst project on pause.
EE (Customer Services)	3	**HR Self Service** Internal Audit will provide advice and support in delivering the objectives of the HR Self Service Project. This will include providing assurance on the design of any new key process or changes relating to the four work streams of the project:	This is one stream of the OCS Transformation Programme On-going

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
		- Personal Details Management (including Bank Details) - Travel and Expense Management - Sickness and Absence Management - E-Payslips	
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.	Fieldwork
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.	**Final report ACCEPTABLE**
EE (ICT)	1	**Telephony Infrastructure Project** 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.	**Phase 1 - Final Management Letter - ISSUES**
EE (ICT)	2	**Virtualised Infrastructure** To review the management and security configuration of the virtual server environment i.e. VMware.	Draft Report
EE (ICT)	2	**SAP System** To review the management and governance over the SAP collaboration with	**Final Report - ACCEPTABLE**

Directorate	Qtr Start	Audit	Status as at 31 December 2012 (Bold type = completed since last progress report)
		Hampshire CC. The scope will also include a high-level review of system security i.e. logical access, management of roles etc.	
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	Scoping Stage

Q3 Additional Audits

EE	3	**Broadband** There is a programme for the implementation of Superfast Broadband. Internal Audit are providing assurance in three areas: i) Project governance ii) Compliance with BDUK requirements (to achieve funding from BDUK) iii) Contract/Procurement activity. All three areas commenced in Q3 but will be on-going for the duration of the programme	i) On-going ii) Stage 1 review of BDUK compliance has been completed and was acceptable. iii) On-going
EE (OCS)	3&4	**Procure to Pay Project** The Procure to Pay project commenced in Q3 and is due to be completed on Q4. Internal Audit has monitored the progress and outcomes to date, inputting to the Project Board as required. During Q4 Internal Audit will be reviewing changes to the processes, in particular the design of controls.	On-going

2012/13 Quarter 4 Internal Audit Plan

Directorate	Qtr Start	Audit
Corporate	4	**Health and Safety** This audit will review the governance structure for the management of Health and Safety across Council at a Corporate and Directorate level, including the identification, management and escalation of health and safety risks. Internal Audit is aware of the current activity in respect of health and safety responsibilities arising from the mobilisation of the Facilities Management contract, and will support that process as part of the audit.
PH	4	**Public Health** This is not a specific audit, but Internal Audit are monitoring the on-going project for the mobilisation of Public Health responsibility to the Council with effect from April 2013.
CEF	4	**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. Remainder of work programme in CEF to be scheduled for quarter 4.
SCS	4	**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. Remainder of work programme in SCS to be scheduled for quarter 4. This will include establishment/service

		based audit of the Engagement Service and a sample of managers across SCS.
CEO	4	**CEO 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. Remainder of work programme in CEO to be scheduled for quarter 4.
EE	4	**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. Remainder of work programme in EE to be scheduled for quarter 4. This will include an OCS establishment/service based audit of Learning and Skills team.
EE	4	**Highways Contract** This audit is an annual review of the Highways Contract, focussing on management controls, performance, and financial control.
EE (OCS)	4	**Public Sector Network - Commissioning** There is a strategy to decommission the Oxfordshire Community Network and move to a Broadband/alternative services. One aspect of that work will be to commission certain connectivity via a PSN agreement. This in turn will require design and ultimate configuration of access to corporate services from the PSN. Internal Audit are supporting this project by providing advice and independent assurance on the security standards to be applied and design of controls.
EE (OCS)	4	**Key Financial System - Payroll** This audit is undertaken annually to provide assurance that payments are accurate, timely and paid to legitimate employees only.
EE (OCS)	4	**Key Financial System - Accounts Receivable**

		An annual audit to provide assurance that debtor income is identified recorded and collected in a timely and efficient method. The audit will also review other debt management procedures including the cancellation and writing off of debts. The scope will cover debts managed corporately on SAP and those relating to Adult Social care managed through the Abacus System. The audit will also include procedures at local sites responsible for raising debtor invoices.
EE (OCS)	4	**Key Financial System - Accounts Payable** The Accounts Payable system is subject to changes during Q4 resulting from the Procure to Pay project. As a results a systems control audit will not be undertaken this year, however, the audit will consist of substantive testing of the accounts payable data through analytical review, and a sample of transactions to test compliance. Accounts Payable Feeder Systems will also be reviewed as part of this audit.
EE (OCS)	4	**Key Financial System - Pensions Admin** The audit is an annual review aimed at testing the key controls providing assurance that members' records are accurately maintained and that payment through the pension's payroll are accurate and made on a timely basis to legitimate pensioners only. This audit will also consider the processes for the admission and withdrawal of organisations to and from the pension fund.
EE (OCS) / CEO	4	**Key Financial System - Main Accounting** This is an annual audit, testing the key controls to provide assurance that financial transactions are properly recorded to enable the production of timely and accurate statement of accounts, and management accounts. The planned days also provides for a review of non-SAP feeder systems, ensuring there are adequate and effective controls in place to give assurance on the accuracy and integrity of data being transferred into SAP Accounts Payable, Account Receivable and the General Ledger.
EE (OCS)	4	**Schools Finance & Technical Team** The Schools Support and Technical Team is the main provider of assurance on the performance of financial management at schools. This is an annual audit.
CEO	4	**Lloyds Link On Line** The Treasury Management Team are transferring operations to an on line version of Lloyds Link. Internal Audit are looking at the design of controls and supporting the testing of the integrity of the system.

All	4	**Assurance Mapping** It was intended that during August 2012 we would be developing the methodology for undertaking an exercise to map out the assurance framework for all the key services within the County Council. This has not yet stated but will begin in Q4, focussing on CEF initially. This work will carry over in 2013/14. It 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.