

**APPENDIX 1 Audit & Governance Committee 3 July 2013 - Progress against Quarter 1 Plan 2013/14 & Quarter 2 Plan.**

Directorate	Qtr Start	Audit	Progress as at 18 June 2013 (Bold = complete)
CEF	1	<p><b>CEF Governance and Financial Management</b></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 &amp; control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources and Legislation.</i></p> <p>During Quarter 1, Internal Audit will review the area of <u>Budget Setting</u>. A separate audit is also planned to start in quarter 1 which look to provide assurance on the system for Review of Charges within each directorate.</p>	<p>Budget Setting - Fieldwork stage</p> <p>Review of Fees and Charges - Fieldwork stage</p>
CEF	1	<p><b>CEF - Assurance Mapping</b></p> <p>During quarter 1 Internal Audit will be developing the methodology for undertaking an exercise to map out the assurance framework for all key services within the County Council, initially focussing on CEF.</p> <p>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.</p>	<p>Scoping stage</p>
CEF	1	<p><b>CEF Troubled Families Grant</b></p> <p>This is a new grant which Internal Audit are required to sign off, first submission of a small sample of families was reviewed and signed off in January 2013. Audit Manager will continue to advise on design of controls for data collection and</p>	<p>Fieldwork planned for last week of June/ beginning of July.</p>

Directorate	Qtr Start	Audit	Progress as at 18 June 2013 (Bold = complete)
		reporting prior to summer return being made.	
SCS	1	<p><b>SCS Governance and Financial Management</b></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 &amp; control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources and Legislation.</p> <p>During Quarter 1, Internal Audit will review the area of Budget Setting. A separate audit is also planned to start in quarter 1 which look to provide assurance on the system for Review of Charges within each directorate.</p>	<p>Budget Setting - Fieldwork stage</p> <p>Review of Fees and Charges - Fieldwork stage</p>
SCS	1	<p><b>LEAN project</b></p> <p>The Audit Manager will review the scoping of the new project which aims to review and re-design processes in Adult Social Care to ensure they are lean, appropriate and in line with future direction of the service. Future Internal Audit involvement will be agreed to include review of draft "to-be" processes and also review of system mapping exercise.</p>	On-going
SCS (OFRS)	1	<p><b>OFRS – Joint Fire Control</b></p> <p>The Audit Manager will continue to 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>	On-going
SCS	1	<p><b>NHS Information Governance Toolkit (IGT)</b></p> <p>S&amp;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</p>	Fieldwork stage

Directorate	Qtr Start	Audit	Progress as at 18 June 2013 (Bold = complete)
CEO	1	<p><b>CEO Governance and Financial Management</b></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 &amp; control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources and Legislation.</i></p> <p>During Quarter 1, Internal Audit will review the area of <u>Budget Setting</u>. A separate audit is also planned to start in quarter 1 which look to provide assurance on the system for Review of Charges within each directorate.</p>	<p>Budget Setting - Fieldwork stage</p> <p>Review of Fees and Charges - Fieldwork stage</p>
EE	1	<p><b>EE Governance and Financial Management (including Customer Services)</b></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 &amp; control, Structure and Authority, Information Governance, Business Management, Business Continuity, Human Resources and Legislation.</p> <p>During Quarter 1, Internal Audit will review the area of Budget Setting. A separate audit is also planned to start in quarter 1 which look to provide assurance on the system for Review of Charges within each directorate.</p>	<p>Budget Setting - Fieldwork stage</p> <p>Review of Fees and Charges - Fieldwork stage</p>
EE	1	<p><b>Integrated Transport Unit</b></p> <p>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</p>	<p>Carried forward to qtr 2.</p>

Directorate	Qtr Start	Audit	Progress as at 18 June 2013 (Bold = complete)
		<p>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.</p>	
EE	1	<p><b>Property and FM Contract</b></p> <p>Internal Audit will continue to review the governance arrangements for this contract, and specifically in Q1 will, in conjunction with the contract management team, undertake a detailed “audit” of the final accounts for a number of works. This will include going back to prime accounting records held by CCS.</p>	On-going
EE	1	<p><b>Property and Facilities Management Contract (Year End Closedown)</b></p> <p>During March 2013, Internal Audit was notified of an issue regarding the financial closedown process for the Property and Facilities Management contract. The audit focussed on reviewing on the interim payment process to ensure the year end closedown process could take place.</p> <p>The audit also reviewed the task order process in place with a view to identifying any process improvements.</p>	On-going
EE	1	<p><b>Highways Contract</b></p> <p>This audit will review the management and operation of the Highways Contract with Atkins. The audit will focus on the contract management controls, performance and financial processes in place.</p>	Fieldwork stage
E&E (OCS) & SCS	1	<p><b>Abacus Re-tender</b></p> <p>The Audit Manager will continue to work with the project manager in reviewing the progress against key stages of this project implementation.</p>	On-going

Directorate	Qtr Start	Audit	Progress as at 18 June 2013 (Bold = complete)
E&E (OCS)	1	<p data-bbox="501 272 1196 304"><b>Transforming Oxfordshire Customer Services</b></p> <p data-bbox="501 347 1615 563">The review will cover the overall governance and programme management arrangements in place within the TOCS programme. For quarter one, the audit will cover the process and approval mechanism for the outcome of the service reviews currently being conducted. Further work will be completed during the remainder of 2013/14, depending on the outcome and recommendations of the service review process.</p> <p data-bbox="501 606 1615 710">Additionally, an overview of the Customer Service Centre Programme will also be maintained with testing being undertaken on any key changes to processes and internal controls, as required.</p>	Draft Report
E&E (OCS)	1	<p data-bbox="501 756 797 788"><b>Reshaping Finance</b></p> <p data-bbox="501 831 1630 935">The audit will review the project to deliver changes to the financial management processes within the Council. The review will focus on how the changes are implemented and communicated across the organisation.</p>	See Transforming Oxfordshire Customer Services above
E&E (OCS)	1	<p data-bbox="501 979 741 1011"><b>HR Self Service</b></p> <p data-bbox="501 1054 1637 1158">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:</p> <ul data-bbox="501 1201 1391 1342" style="list-style-type: none"> <li>- Personal Details Management (including Bank Details).</li> <li>- Travel and Expense Management.</li> <li>- Sickness and Absence Management.</li> <li>- E-Payslips.</li> </ul>	See Transforming Oxfordshire Customer Services above

<b>Directorate</b>	<b>Qtr Start</b>	<b>Audit</b>	<b>Progress as at 18 June 2013 (Bold = complete)</b>
E&E (OCS)	1	<p><b>Procurement Improvements Project</b></p> <p>From April 2013, the remaining improvements and actions as part of the PIP will be managed in house. This audit will monitor the remaining deliverables of the PIP, reviewing changes to processes, in particular the design of controls and reporting, as required, to the Project Board.</p> <p>Once operational, testing will be undertaken on the revised procurement processes in place.</p>	See Transforming Oxfordshire Customer Services above
E&E (OCS)	1	<p><b>Schools Finance &amp; Technical Team (Part 2)</b></p> <p>The Schools Support and Technical Team is the main provider of assurance on the performance of financial management at schools. This audit will follow up on the 2012/13 review, focussing on the effectiveness of the budget monitoring and financial management arrangements in place.</p>	Fieldwork stage
E&E (OCS)	1	<p><b>Mobile Computing</b></p> <p>To review the security of data held and processed on mobile devices, such as tablets, laptops and smartphones. There has been significant growth in the use of mobile devices and it remains a key risk area, especially in terms of compliance with the Data Protection Act 1998.</p>	Draft Report
EE (OCS)	1	<p><b>Microsoft Dynamics</b></p> <p>MS Dynamics will replace a number of local systems based on Excel spreadsheets and Access databases. It will also be used as the CRM (Customer Relationship Management) solution.</p>	Fieldwork stage

Directorate	Qtr Start	Audit	Progress as at 18 June 2013 (Bold = complete)
		The audit will review the governance for implementing Microsoft Dynamics and the controls being applied.	
PH	1	<b>Public Health</b> 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. Future Internal Audit activity to be agreed.	On-going
Contract Audit	1	A needs assessment for contract audit is being undertaken from which a detailed plan will be produced. Key contracts within E&E are already highlighted for review in Q1	On-going
Counter-Fraud	1	During Q1 the main focus of the Counter-Fraud activity will be undertaking a full fraud risk assessment. This will be used to highlight priority areas for proactive fraud testing. The results of the fraud risk assessment and proactive testing plan will be presented to the A&G Committee in July.  We will be refreshing the Counter-fraud plan, and will continue with the Directorate presentations aiming to raise awareness of whistleblowing and counter-fraud responsibilities.  We will also continue reviewing the NFI data matches highlighted from the 2012 NFI Data Matching exercise.	See Counter Fraud Plan
Addition to quarter 1 plan - Trading Standards - Grant	1	<b>Trading Standards - NTSB Grant Claim Certification</b>  Internal Audit were required to sign of the Grant Claim being made by Trading Standards.	Completed - no issues arising.

**Quarter 2 - 2013/14 Internal Audit Plan**

<b>Directorate</b>	<b>Qtr Start</b>	<b>Audit</b>
CEF	2	<p><b>SEN Funding</b></p> <p>The audit will look to provide assurance over the current systems for distribution of SEN funding reviewing processes from assessment of need through to allocation and payment over of funding.</p>
CEF	2	<p><b>SEND Project</b></p> <p>The SEND Reforms Programme is concerned with developing and implementing an appropriate response to the Children and Families Bill. The Audit Manager will work the Project Manager and the Deputy Director to agree appropriate Internal Audit involvement, particularly in the review of the work streams and design of new processes in relation to the new Education, Health and Care Plans and Personal Budgets.</p>
CEF	2	<p><b>Governance and Financial Management</b></p> <p>An establishment audit of a CEF Hub will be undertaken to provide assurance on compliance at service/team based level with key governance, HR and Financial policies and procedures.</p>
CEF	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Information Governance will be undertaken across all directorates.</p>
CEF	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.</p>
SCS	2	<p><b>Adult Social Care Information System</b></p> <p>Internal Audit involvement in the procurement of a new Adult Social Care system to be agreed with the Deputy Director.</p>
SCS	2	<p><b>Social Fund</b></p>



		From the 1st April 2013, Oxfordshire County Council introduced a new scheme to provide local welfare assistance to vulnerable people living in Oxfordshire. The Oxfordshire Support Fund replaced the 'community care grant' and 'crisis loan' schemes that have been part of the Social Fund. The audit will provide assurance over the accuracy and integrity of the management information provided over the operation of the new fund.
SCS	2	<p><b>Adult Social Care Management Controls</b></p> <p>The audit will follow up on the findings from 2012/13 audit of Adult Social Care Management Controls and test implementation of the actions raised.</p> <p>The audit will also look to review assurance mechanisms in place as to whether key safeguarding controls are operating effectively.</p>
SCS	2	<p><b>Governance and Financial Management</b></p> <p>An establishment audit of both an LD and OP Day Centre will be undertaken to provide assurance on compliance at service/team based level with key governance, HR and Financial policies and procedures.</p>
SCS	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Information Governance will be undertaken across all directorates.</p>
SCS	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.</p>
SCS - OFRS	2	<p><b>Governance and Financial Management</b></p> <p>An audit of Fire and Rescue stores will be undertaken as a sample of Governance and Financial Management establishment audits.</p>
CEO	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Information Governance will be undertaken across all directorates.</p>

CEO	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.</p>
CEO	2	<p><b>Treasury Management</b></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. The audit will also consider the control implications of the move to Lloydslink Online.</p>
Public Health	2	<p><b>Public Health Contracts</b></p> <p>Public Health has to re-let all contracts by 31 March 2014. Internal Audit involvement is currently being agreed.</p>
Public health	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Information Governance will be undertaken across all directorates.</p>
Public Health	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.</p>
EE	2	<p><b>Capital Programme Management</b></p> <p>The audit is a high level review of the capital programme to understand and test the methodology used for the progression of schemes and to ascertain management of the capital programme.</p>
EE	2	<p><b>Local Enterprise Partnership</b></p> <p>The aim of the Local Enterprise Partnership (LEP) is to help determine local economic priorities and lead economic growth and job creation within its local area. The audit will review the objectives, priorities and governance processes in place for the LEP in Oxfordshire, including any accounting arrangements.</p>
EE (OCS)	2	<p><b>Transforming Oxfordshire Customer Services</b></p> <p>The audit will continue to review the overall governance and programme management arrangements in place</p>

		<p>within the TOCS programme. For quarter two, the audit will consider the approved outcome of the service commissioning review and the next stages of this process. The audit will also review the key programme streams in terms of monitoring delivery within timescale and reviewing any new or changes to existing process. The key streams include:</p> <ul style="list-style-type: none"> <li>- Reshaping Finance: the new structure is due to be implemented by September, with process currently being designed.</li> <li>- HR Self Service: the next stage of the project is the implementation of expense claims (due July) and sickness management (due October).</li> <li>- Procurement Improvements Project: the PIP action plan is due to be completed by the end of September.</li> </ul> <p>Additionally, an overview of the Customer Service Centre Programme will also be maintained with testing being undertaken on any key changes to processes and internal controls, as required.</p>
EE (OCS)	2	<p><b>Microsoft Sharepoint</b></p> <p>MS SharePoint will replace the IBM document management solution. It will also be used for collaborating with external suppliers. The audit will review the implementation of the system and provide assurance over security and controls.</p>
EE (incl OCS)	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Information Governance will be undertaken across all directorates.</p>
EE (incl OCS)	2	<p><b>Governance and Financial Management</b></p> <p>The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.</p>