

AUDIT and GOVERNANCE COMMITTEE - 15 JANUARY 2014

Progress against Quarter 1, 2 & 3 Plan 2013/14 & Quarter 4 Plan

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
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 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 - Final Corporate report - overall conclusion = Acceptable</p> <p>Review of Fees and Charges - Final Corporate report - overall conclusion = Issues</p>
CEF	1-4	<p>CEF - Assurance Mapping</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. 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>	Fieldwork stage

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
CEF	1	<p>CEF Thriving Families Grant</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 reporting prior to summer return being made.</p>	<p>Summer 2013 return - Final - ACCEPTABLE.</p>
CEF	2	<p>SEN Funding</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>	Exit Meeting
CEF	2	<p>SEND Project</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>	On-going
CEF	2	<p>CEF Governance and Financial Management</p> <p>An establishment audit of a CEF Hub and a CEF Childrens Centre will be undertaken to provide assurance on compliance at service/team based level with key governance, HR and Financial policies and procedures.</p>	<p>Hub - Exit Meeting</p> <p>Childrens Centre - Exit Meeting</p>
CEF	2	<p>CEF Governance and Financial Management</p> <p>The audit of Information Governance will be undertaken across all directorates.</p>	Exit Meeting
CEF	2	<p>CEF Governance and Financial Management</p>	Scoping - start delayed until quarter 4.

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		The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.	
CEF	2	Outdoor Centre Shops This was an addition to the quarter 2 plan. It involved a desktop review of the internal controls and policies in operation at the outdoor centre shops.	Final (no overall conclusion, however management actions arising)
CEF	3	Child View System The Child View system is a major upgrade to the current Youth Offending Information System (YOIS). It is a priority 1 system and holds sensitive client data. It has not been subject to any previous IT audit. The audit will review the security and governance arrangements over the system.	Exit Meeting
CEF	3	CEF Governance and Financial Management Testing will be completed in the area of Authority & Governance. This will include review of schemes of delegation / SAP. Review of programme and project management across all directorates will be completed.	Authority & Governance = Fieldwork Programme Governance CEF = Final - ISSUES
CEF	3	CEF - Specific projects Internal Audit involvement with other major projects within the directorate to be agreed with Deputy Directors. For example MASH (Multi Agency Safeguarding Hubs).	On-going
SCS	1	SCS Governance and Financial Management This is an annual audit to review governance and financial management	Budget Setting - Final Corporate report - overall conclusion =

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		<p>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 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>Acceptable</p> <p>Review of Fees and Charges - Final Corporate report - overall conclusion = Issues</p>
SCS	1	<p>LEAN project</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	1	<p>NHS Information Governance Toolkit (IGT)</p> <p>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.</p>	Final - ISSUES
SCS	2	<p>Adult Social Care Information System</p> <p>Internal Audit involvement in the procurement of a new Adult Social Care system to be agreed with the Deputy Director.</p>	On-going
SCS	2	<p>Social Fund</p> <p>From the 1st April 2013, Oxfordshire County Council introduced a new scheme to provide local welfare assistance to vulnerable people living in Oxfordshire.</p>	Deferred until quarter 4.

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		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	Adult Social Care Management Controls 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. The audit will also look to review assurance mechanisms in place as to whether key safeguarding controls are operating effectively.	Fieldwork
SCS	2	SCS Governance and Financial Management 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.	LD Day Centre = Final - ACCEPTABLE OP Day Centre - Final - ISSUES
SCS	2	SCS Governance and Financial Management The audit of Information Governance will be undertaken across all directorates.	Exit Meeting
SCS	2	SCS Governance and Financial Management The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.	Scoping - start delayed until quarter 4.
SCS	3	SCS Governance and Financial Management Testing will be completed in the area of Authority & Governance. This will include review of schemes of delegation / SAP. Review of programme and project management across all directorates will be	Authority & Governance = Fieldwork Programme

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		completed.	Governance SCS = Final - ISSUES
SCS	3	SCS - Specific projects Internal Audit involvement with other major projects within the directorate to be agreed with Deputy Directors.	On-going
OFRS	1	OFRS – Joint Fire Control 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.	On-going
OFRS	2	OFRS - Governance and Financial Management An audit of the OFRS Stores to provide assurance over stock procurement and control procedures.	Final - ISSUES
OFRS	2	OFRS - Governance and Financial Management The audit of Information Governance will be undertaken across all directorates.	Exit Meeting
OFRS	2	OFRS - Governance and Financial Management The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.	Scoping - start delayed until quarter 4.
OFRS	3	OFRS - Governance and Financial Management Testing will be completed in the area of Authority & Governance. This will include review of schemes of delegation / SAP. Review of programme and project management across all directorates will be	Authority & Governance = Fieldwork Programme Governance

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		completed.	Corporate Letter issued to EE = Final - ISSUES
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 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 - Final Corporate report - overall conclusion = Acceptable</p> <p>Review of Fees and Charges - Final Corporate report - overall conclusion = Issues</p>
CEO	2	<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. The audit will also consider the control implications of the move to Lloydslink Online.</p>	Fieldwork
CEO	2	<p>CEO Governance and Financial Management</p> <p>The audit of Information Governance will be undertaken across all directorates.</p>	Exit Meeting
CEO	2	<p>CEO Governance and Financial Management</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>	Scoping - start delayed until quarter 4.
CEO	3	CEO Governance and Financial Management	

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		<p>An establishment based audit of a Museum will be undertaken to provide assurance on compliance with key governance, HR and financial policies and procedures.</p> <p>Testing will be completed in the area of Authority & Governance. This will include review of schemes of delegation / SAP.</p> <p>Review of programme and project management across all directorates will be completed.</p>	<p>Museum Audit - Exit Meeting</p> <p>Authority & Governance - Fieldwork</p> <p>Programme governance - corporate letter issued to E&E</p>
CEO	3	<p>Severance</p> <p>This is a short review on a sample number of severance cases, as selected by external audit. This work is being managed by external audit, with the detail analysis being undertaken by the Audit team.</p>	Complete
CEO	3	<p>ACCE</p> <p>This work is an audit of the Association of County Chief Executives accounts, of which Oxfordshire County Council is the allocated auditor.</p>	Fieldwork
CEO	3	<p>Pensions Fund</p> <p>Annual review to provide assurance that the Pension Fund is being managed effectively.</p>	Fieldwork
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</p>	<p>Budget Setting - Final Corporate report - overall conclusion = Acceptable</p> <p>Review of Fees and</p>

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		<p>Management including budget setting & 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>Charges - Final Corporate report - overall conclusion = Issues</p>
EE	1	<p>Integrated Transport Unit</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 learning disabilities.</p> <p>The audit will also review the ITU Business Plan for the provision of transport to day services and the services provided to SCS.</p>	Carried forward to qtr 4
EE	1	<p>Property and FM Contract</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>	Final Report – ISSUES
EE	1	<p>Property and Facilities Management Contract (Year End Closedown)</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>	Final Report – ISSUES

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		The audit also reviewed the task order process in place with a view to identifying any process improvements.	
EE	1	Highways Contract 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.	Draft Report
EE (incl OCS)	2	EE Governance and Financial Management The audit of Information Governance will be undertaken across all directorates.	Exit Meeting
EE (incl OCS)	2	EE Governance and Financial Management The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.	Scoping - start delayed until quarter 4.
EE	2	Capital Programme Management & Delivery 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 and its delivery.	Carried forward to qtr 4
EE	2	Local Enterprise Partnership 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.	Exit Meeting
EE	3	EE Governance and Financial Management (including Customer Services) During quarter 3 an establishment / service based audit will be undertaken in	Adult Learning Centre - This has been delayed

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		<p>EE/OCS to provide assurance on compliance with key governance, HR and financial policies and procedures.</p> <p>Testing will also be completed in the area of Authority & Governance. This will include review of schemes of delegation / SAP.</p> <p>Review of programme and project management across all directorates will be completed.</p>	<p>until quarter 4.</p> <p>Authority & Governance - Fieldwork</p> <p>EE Programme Governance - Corporate Letter - Final - ISSUES</p>
EE	3	<p>Highways Transfer</p> <p>Atkins was awarded the Oxfordshire Highways Partnership contract in April 2010. The scope of the contract covers highway maintenance, design services and construction. Atkins has notified the Council of its intention to sell the operational services part of the UK Highways & Transport business to Skanska. The County Council has to agree with the proposed transfer in order for it to take effect in respect of the specific contract between Atkins and Oxfordshire County Council.</p> <p>The audit will review the risk management arrangements in place for managing the transfer of the current highways service.</p>	Completed - no issues arising
EE	3	<p>Property and FM Contract (Deep Dive)</p> <p>Following on from the Property and FM contract audit and the Year End Closedown review completed earlier this year, this audit will focus on reviewing the effectiveness of the task order process, including a review of the accuracy and completeness of the necessary supporting documentation.</p>	Carried forward to qtr 4
EE (OCS)	1	Transforming Oxfordshire Customer Services (Part 1)	Final Report – ACCEPTABLE

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		<p>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>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)	1	<p>Reshaping Finance</p> <p>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
EE (OCS)	1	<p>HR Self Service</p> <p>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 style="list-style-type: none"> - Personal Details Management (including Bank Details). - Travel and Expense Management. - Sickness and Absence Management. - E-Payslips. 	See Transforming Oxfordshire Customer Services above
EE (OCS)	1	<p>Procurement Improvements Project</p> <p>From April 2013, the remaining improvements and actions as part of the PIP</p>	See Transforming Oxfordshire Customer Services above

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		<p>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>	
EE (OCS)	1	<p>Schools Finance & Technical Team (Part 2)</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>	Final Report – ACCEPTABLE
EE (OCS)	1	<p>Mobile Computing</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>	Final Report – ISSUES
EE (OCS)	1	<p>Microsoft Dynamics (Part 1)</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> <p>The audit will review the governance for implementing Microsoft Dynamics and the controls being applied.</p>	Final Report – ISSUES
EE (OCS)	2	<p>Transforming Oxfordshire Customer Services (Part 2)</p> <p>The audit will continue to review the overall governance and programme</p>	Draft Report

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		<p>management arrangements in place 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"> - Reshaping Finance: the new structure is due to be implemented by September, with process currently being designed. - HR Self Service: the next stage of the project is the implementation of expense claims (due July) and sickness management (due October). - Procurement Improvements Project: the PIP action plan is due to be completed by the end of September. <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>Microsoft Sharepoint</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>	Final Report – ISSUES
EE (OCS)	3	<p>Transforming Oxfordshire Customer Services (Part 3)</p> <p>The audit will continue to review the overall governance and programme management arrangements in place within the TOCS programme. For quarter three, the audit will consider the outcome of the soft market testing exercise and the next stages of this process. The audit will also review the key programme streams in terms of monitoring delivery within timescale and</p>	<p>Included within Part 2 testing.</p> <p>Draft Report</p>

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		<p>reviewing any new or changes to existing process. The key streams include:</p> <ul style="list-style-type: none"> - Reshaping Finance: the new structure is due to be implemented early September, with the operating model going live in October. - HR Self Service: the next stage of the project is the implementation of sickness management (due October) and absences (December). - Procurement Improvements Project: the PIP action plan is due to be completed by the end of September. <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)	3	<p>Pensions Admin</p> <p>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.</p>	Fieldwork
EE (OCS)	3	<p>Hosted Services (Part 1)</p> <p>The OCC data centre, which houses the majority of the Authority's computing services, is located at Clarendon House. The lease for Clarendon House is due to expire in July 2014 and is not being renewed. There are plans to move the IT equipment from the data centre and have it externally hosted by a third-party. The audit will review the controls over current and proposed hosting arrangements.</p>	Final Report – ISSUES
EE (OCS)	3	<p>Hosted Services (Part 2)</p>	Draft Report

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
		The audit will follow on from the previous review and provide assurance on how the relocation of the OCC data centre is being managed and delivered, including any control implications with proposed hosting arrangements. The audit will also review the current status of any previously agreed management actions.	
Public Health	1	Public Health This is not a specific audit, but Internal Audit is 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
Public Health	2	Public Health Contracts Public Health has to re-let all contracts by 31 March 2014. Internal Audit involvement is currently being agreed.	Exit Meeting
Public health	2	PH Governance and Financial Management The audit of Information Governance will be undertaken across all directorates.	Exit Meeting
Public Health	2	PH Governance and Financial Management The audit of Risk and Performance Management will be undertaken across all directorates. This is planned to start at the end of quarter 2.	Scoping - start delayed until quarter 4.
Public Health	3	PH Governance and Financial Management Testing will be completed in the area of Authority & Governance. This will include review of schemes of delegation / SAP. Review of programme and project management across all directorates will be completed.	Authority & Governance - Fieldwork Programme governance - corporate letter issued to E&E

Directorate	Qtr Start	Audit	Progress as at 8 January 2014 (Bold = complete)
Counter-Fraud	1	<p>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.</p> <p>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.</p> <p>We will also continue reviewing the NFI data matches highlighted from the 2012 NFI Data Matching exercise.</p>	On-going
Addition to qtr 1 plan - Trading Standards - Grant	1	<p>Trading Standards - NTSB Grant Claim Certification</p> <p>Internal Audit were required to sign of the Grant Claim being made by Trading Standards.</p>	Completed - no issues arising

Quarter 4 - 2013/14 Internal Audit Plan

Directorate	Qtr Start	Audit
CEF	4	<p>CEF Thriving Families Grant</p> <p>Internal Audit are required to sign off on the processes and controls for data collection. First submission of a small sample of families was reviewed and signed off in January 2013 and a second claim reviewed and signed off in Summer 2013. January 2014 claim due to be made.</p>
CEF	4	<p>Governance & Financial Management</p> <p>The main Governance and Financial Management report will be produced for the CEF Director, with completion of any outstanding testing across the key governance areas and summarising the key findings from work already completed in 2013/14.</p>
SCS	4	<p>Governance & Financial Management</p> <p>The main Governance and Financial Management report will be produced for the SCS Director, with completion of any outstanding testing across the key governance areas and summarising the key findings from work already completed in 2013/14.</p>
SCS	4	<p>Contract Management</p> <p>This will be a high level audit looking at the system of contract management across all client groups, and will include testing within a small sample of contracts</p>
EE (inc OCS)	4	<p>Governance & Financial Management</p> <p>The main Governance and Financial Management report will be produced for the EE Director, with completion of any outstanding testing across the key governance areas and summarising the key findings from work already completed in 2013/14.</p>
CEO	4	<p>Governance & Financial Management</p> <p>The main Governance and Financial Management report will be produced for CEO, with completion of any</p>

		outstanding testing across the key governance areas and summarising the key findings from work already completed in 2013/14.
EE	4	<p>Didcot Station Forecourt</p> <p>An audit overview is being undertaken in partnership with the OCC Highways Officers of the Didcot Parkway Transport Interchange scheme. The review will cover the project engagement period with specific focus on the contractual and transitional arrangements in place with Jacobs, focusing on the deliverability of the design and the timeliness of the design changes shared with the main contractor on site.</p>
EE (OCS)	4	<p>Transforming Oxfordshire Customer Services (Part 3)</p> <p>The audit will continue to review the overall governance and programme management arrangements in place within the TOCS programme. For quarter four, the audit will review progress in delivering the Externalisation Programme. The audit will continue to review progress in delivering the key programme streams in terms of delivery within timescale and reviewing any new or changes to existing process. The key streams include:</p> <ul style="list-style-type: none"> - Reshaping Finance: The new structure and service has gone live. The audit will maintain an overview of the outstaying actions within the project. - HR Self Service: Absences (Sickness) went live in October 2013. The final element of HR Self Service, Absences (Annual Leave) is due to go live in December 2013. - Procurement Improvements Project: 23 of the original 32 audit actions have been implemented. The audit will review progress in delivering the remaining project objectives, including the nine outstanding actions. <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)	4	<p>Accounts Payable</p> <p>The Procurement Improvements Project (PIP) is nearing completion. This year's Accounts Payable audit will review the effectiveness of the new procurement processes and changes introduced as a result of the PIP.</p>
EE (OCS)	4	<p>Payroll</p>

		This audit is undertaken annually to provide assurance that payments are accurate, timely and paid to legitimate employees only.
EE (OCS)	4	<p>Accounts Receivable (incl. Cash Receipting)</p> <p>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 and cash receipting.</p>
EE (OCS)	4	<p>General Ledger and Main Accounting</p> <p>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 audit will also review 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.</p>
EE (OCS)	4	<p>Microsoft Dynamics (Part 2)</p> <p>The audit will follow on from the previous review and provide assurance on the implementation of the MS Dynamics project. The audit will also review the current status of any previously agreed management actions.</p>
EE (OCS)	4	<p>Hosted Services (Part 3)</p> <p>The audit will follow on from the previous review and provide assurance on how the relocation of the OCC data centre is being managed and delivered, including any control implications with proposed hosting arrangements. The audit will also review the current status of any previously agreed management actions.</p> <p>A full report will also be produced, summarising the audit work completed during the three phases.</p>
EE (OCS)	4	<p>PSN</p> <p>The audit will review the controls in place for managing the migration of corporate services from the Oxfordshire Community Network to the PSN.</p>

Public Health	4	<p>Governance & Financial Management</p> <p>The main Governance and Financial Management report will be produced for the PH Director, with completion of any outstanding testing across the key governance areas and summarising the key findings from work already completed in 2013/14.</p>
OFRS	4	<p>Governance & Financial Management</p> <p>The main Governance and Financial Management report will be produced for OFRS, with completion of any outstanding testing across the key governance areas and summarising the key findings from work already completed in 2013/14.</p>

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ANNEX 1