

Audit Plan: 2015/16

Appendix 1

Ref	Risk Based / Core System (R / C or N/A)	Auditable Unit	Priority (H/M)	Total Number of Days	Q1	Q2	Q3	Q4	Comments
1	R	Financial Strategy / Follow up of issues raised in the 2014/15 Business Transformation Audit	H	40		✓			To review the controls designed to allow delivery of the financial strategy and to follow up on the recommendations made in the 2014/15 Business Transformation Internal Audit review.
2	R	Welfare Reform (Universal Credits)	H	40			✓		To review the processes and controls put in place to deliver the new Universal Credit payments (which commence on a phased basis from April 2015).
3	R	Internal Quality Assurance process over Care at Home and Care Home providers	M	40			✓		This review is subject to discussion with NHS Internal Audit and the new Integration Board.
4	R	A review of Self Directed Support	M	40				✓	This review is subject to discussion with NHS Internal Audit and the new Integration Board.
5	R	Early Years	H	40	✓				Council priority. New legislation came into force in 2014/15 (for example pre-school education increased to 600 hours per annum).
6	R	School Devolved Budgets	M	40	✓				Financial budgets are provided to each school to manage (circa £46M in 2014/15). The audit will review the processes and controls operating over these budgets.
7	R	Purchasing Cards / Petty Cash Follow up	H	40				✓	Purchasing Cards are to be introduced in 2015/16 and the audit will review the processes and controls operating over these cards. In addition, the review will follow up on the recommendations made in the 2014/15 Petty Cash Internal Audit review.

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8	C	Construction Industry Scheme	H	20	✓				HM Revenues and Customs has requested Internal Audit undertake a review in this area to test that the scheme rules are being complied with.
9	C	Stores	H	30		✓			A review of the processes and controls operating over items held in stores
10	C	Tendering of contracts	M	30	✓				A review of a sample of recently tendered contracts to test compliance against legislation / regulation and Council procedures.
11	C	Business Continuity and Civil Contingencies	M	40		✓			To test the Council's approach to business continuity and the level of compliance against the Civil contingencies legislation.
12	R	Consultancy (4 at 40 days each) (Quarters not yet establish)	M	160					Time set aside in the plan to undertake any consultancy work / emerging risks.
13	R	Corporate Fraud (including investigations)	M	219	✓	✓	✓	✓	Time set aside in the budget to allow for investigations and specific audit review work relating to corporate fraud.
14	R and C	Private Public Partnership Contracts	M	30				✓	A review of the current utilisation of buildings to ensure best value is being achieved.
15	N/A	Help Desk	H	30	✓	✓	✓	✓	Internal Audit has a help desk facility where guidance and advice is given to management on internal control. The help desk is also used to manage any enquires received through the whistle blowing facilities offered by the Council.
16	R and C	Recommendation follow up Reviews	H	35		✓		✓	Two reviews are undertaken. The first notes performance against closing issues by the agreed due date while the second includes a sample check on the adequacy of actions taken against issues which are flagged as closed.

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17	N/A	National Fraud Initiative	H	40	✓	✓	✓	✓	Internal Audit has been asked to take on the management of the NFI process on a phased basis in 2015/16.
18	N/A	Code of Corporate Governance and AGS	H	10				✓	Internal Audit each year tests a sample of the key elements in the Code of Corporate Governance to determine whether these are operating as described. The results are included in the Annual Governance Statement.
19	N/A	Manager's Annual Report	H	10				✓	Each year the Internal Audit Manager prepares an annual report for the Audit Committee summarising the work undertaken by the Internal Audit Section and forming an opinion on the adequacy of the control environment within the Council.
20	N/A	Assessment against PSIAS / Assessment of Audit Committee	H	10				✓	Each year the Internal Audit Section undertakes a self assessment against the Public Sector Internal Audit Standards and reports its findings to the Audit Committee.  In addition assistance is provided to the Chair of the Audit Committee in undertaking an assessment of the Audit Committee against the CIPFA guidance.

Key:

R – Risk Based Audit

C – Core Process or Systems Audit