

DURHAM COUNTY COUNCIL INTERNAL AUDIT PLAN 01 JULY 2013 TO 30 JUNE 2014

	Service	Audit Ref	Review Type	Status	Assurance Opinion
CORPORATE					
Work in progress @ 30/06/13					
Cash Security		99900/2013/03bf	Counter Fraud	Final	N/A
Payroll IDEA		99900/2013/04bf	Counter Fraud	Draft	
Payroll timesheets		99900/2013/05bf	Counter Fraud	In Progress	
Payroll overtime		99900/2013/06bf	Counter Fraud	In Progress	
Payroll starters & leavers		99900/2013/07bf	Counter Fraud	Draft	
Payroll expenses & allowances		99900/2013/08bf	Counter Fraud	In Progress	
Award of Contracts		99900/2012/05bf	Counter Fraud	Draft	
Planned work for 2013/14					
Declarations of Interest - Members		99900/2014/01a	Counter Fraud	ToR issued	
Declarations of Interest - Schools		99900/2014/01b	Counter Fraud	ToR issued	
Declarations of Interest - Employees		99900/2014/01c	Counter Fraud	ToR issued	
Grants Payable		99900/2014/02	Counter Fraud	Not started	
Housing Tenancy		99900/2014/03	Counter Fraud	Not started	
Creditor Payments (IDEA) - Q1		99900/2014/04a	Counter Fraud	In progress	
Creditor Payments (IDEA) - Q2		99900/2014/04b	Counter Fraud	Not started	
Creditor Payments (IDEA) - Q3		99900/2014/04c	Counter Fraud	Not started	
Creditor Payments (IDEA) - Q4		99900/2014/04d	Counter Fraud	Not started	
Personal Budgets		99900/2014/05	Counter Fraud	Not started	
Procurement		99900/2014/06	Counter Fraud	Not started	
NFI		99903/2014	Counter Fraud	In progress	
Ethical Culture		66530/2014	Assurance	Not started	
ACE					
Work in progress @ 30/06/13					
AAP Information Governance	Parts and Comm Eng.	11000/2012/03.bf	Assurance	Draft	
Data Quality - Rolling programme of PIs	Planning & Perf	11080/2013.bf	Assurance	In progress	
Development of Intranet	Policy & Comms	11005/2012.bf.	Assurance	Preparation	
Internet Development	Policy & Comms	11017/2013/01.bf	Advice & Consultancy	In progress	
Business Continuity Project Support	Policy & Comms	11001/2013.bf	Advice & Consultancy	In progress	

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Audits deferred from 2012/13					
Data Protection- Data access	Planning & Perf	11018/2013/02.bf	Assurance	Not started	
Audits scheduled from the strategic plan					
Development of Joint Working Methodology on Corporate Programmes	Policy & Comms	11060/2014	Advice & Consultancy	In progress	
Data Quality - Rolling programme of Pls	Planning & Perf	11080/2014	Assurance	Not started	
Data Protection - Rolling programme of reviews	Planning & Perf	11018/2014	Assurance	Not started	
Information Governance Group	Planning & Perf	11010/2014	Advice & Consultancy	In progress	
Partnerships - Rolling programme of reviews	Parts and Comm Eng.	11000/2014	Assurance	Not started	
Service requests					
AAPs - Performance Management Framework	Parts and Comm Eng.	11025/2014	Advice & Consultancy	Preparation	
Participatory Budgets Model	Parts and Comm Eng.	11027/2014	Advice & Consultancy	Preparation	
Community Buildings	Parts and Comm Eng.	11019/2014	Advice & Consultancy	Preparation	
CHILDREN AND ADULT SERVICES					
Work in progress @ 30/06/13					
Looked After Children - to perform follow-up on VFM study undertaken by Service	Children's Care	78463/2013	Assurance	In Progress	
Learning Support Services	Education	78462/2013	Assurance	Draft Report	
Caldicott Compliance	Planning & Service Strategy	58809/2013	Assurance	Draft Report	
Control Risk Self Assessment in Schools	Education	70070/2013	Advice & Consultancy	Complete	
One Point - Arrangements with the Health Service	Early Intervention & Involvement	70245/2013	Assurance	Final	Moderate
Audits deferred from 2012/13					
Specialist Services - to focus upon Prevention and Early Intervention	Children's Care	78473/2013	Assurance	Preparation	
Safeguarding of Children in Schools - consideration will be given to other third party assurances provided	Education / Children's Care	78475/2013	Assurance	Preparation	
County Durham Children and Families Trust (Partnership Governance Framework Review)	Early Intervention & Involvement	70050/2014	Assurance	Not started	
POPPIE system review	Planning & Service Strategy	58802/2014	Assurance	Preparation	

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Adult Learning and Skills Service	Education	50065/2013	Assurance	Not started	
Troubled Families Programme	Children's Care	00611/2014	Assurance	Preparation	
Audits scheduled from the strategic plan					
Secure Services - Contract with Youth Justice Board	Children's Care	78469/2014	Assurance	Not started	
SEN Placement and Provision	Education	78466/2014	Assurance	Not started	
Schools Organisations and Capital Programme	Education	70501/2014	Assurance	Not started	
Troubled Families Programme Quarter 1 Quarter 2 Quarter 3 Quarter 4	Children's Care	00611/2014	Grant Certification	In Progress	
Caldicott Compliance	Planning and Service Strategy	58809/2014	Assurance Review	Preparation	
Health and Well Being Board (Partnership Governance Framework Review)	Planning and Service Strategy	58105/2014	Assurance Review	Not started	
Service Requests					
Review of Supported Housing linked to Staff Houses	Adult Care	50215/2014	Assurance	Not started	
School Benevolent Fund - Annual Audit of Financial Statements	Children's Care	70107/2014	Advice & Consultancy	Not started	
Gypsies & Travellers Un-authorised Encampments	Early Intervention & Involvement	66630/2014	Advice & Consultancy	Cancelled	
Youth Offending Service Financial Management arrangements	Early Intervention & Involvement	85819/2014	Advice & Consultancy	In Progress	
Domestic Abuse Forum Executive Group (Partnership Governance Framework Review)	Early Intervention & Involvement	58100/2014	Assurance	In Progress	
Post 16 Education & Training - High Needs Students	Education	70219/2014	Advice & Consultancy	Preparation	
Blue Badge Scheme	Planning and Service Strategy	50180/2014	Assurance	Preparation	
Capita One	Planning and Service Strategy	70227/2014	Assurance	In Progress	
Tees, Esk & Wear Valley (TEWV) NHS Trusts Partnerships	Planning and Service Strategy	58110/2014	Assurance	Complete	N/A
Stop Smoking Service - Nicotine Replacement Therapy Voucher Scheme	Public Health	50216/2014	Assurance	In Progress	
Support to the Director of Public Health on providing assurance on Health Protection Arrangements	Public Health	50217/2014	Assurance	Not started	
Unplanned Work					
Direct Payments	Commissioning	50030/2014	Assurance	Not started	
Out of Hours Safeguarding arrangements in Secure Services	Children's Care		Assurance	Not started	
Fraud and Irregularity					

DURHAM COUNTY COUNCIL INTERNAL AUDIT PLAN 01 JULY 2013 TO 30 JUNE 2014

	Service	Audit Ref	Review Type	Status	Assurance Opinion
Possible Breach of Procurement Rules	Education - Schools	99901/2013/47	Investigation	Closed	
Possible Breach of Procurement Rules	Education	99901/2013/56	Investigation	Draft Report	
Potential fraudulent application for school admission.	Education	99901/2013/69	Investigation	Closed	
Potential fraudulent application for school admission.	Education	99901/2013/70	Investigation	Closed	
Potential fraudulent application for school admission.	Education	99901/2013/71	Investigation	Closed	
Potential fraudulent application for school admission.	Education	99901/2013/72	Investigation	Closed	
Potential fraudulent application for school admission.	Education	99901/2013/75	Investigation	Closed	
Alleged data breach and unauthorised disposal of equipment.	Children's Care	99902/2013/26	Investigation	Closed	
Potential fraudulent application for school admission.	Education	99901/2014/02	Investigation	Closed	
Theft of service users money.	Adult Care	99901/2014/03	Investigation	In Progress	
Missing money	Education	99901/2014/10	Investigation	Closed	
Potential school meals money irregularity.	Education - Schools	99901/2014/11	Investigation	Closed	
Cash discrepancies	Education	99901/2014/14	Investigation	Closed	
Allegations of accessing inappropriate material.	Adult Care	99901/2014/17	Investigation	Closed	
Potential fraudulent application for home to school transport.	Education	99901/2014/18	Investigation	Closed	
Car mileage discrepancy.	Children's Care	99901/2014/20	Investigation	Closed	
Missing monies	Adult Care	99901/2014/23	Investigation	Closed	
Alleged income discrepancy.	Education - Schools	99901/2014/25	Investigation	Closed	
False invoices	Education - Schools	99901/2014/27	Investigation	In Progress	
School banking discrepancy.	Education - Schools	99901/2014/28	Investigation	In Progress	
Potential irregularity regarding secondment	Education - Schools	99901/2014/29	Investigation	In Progress	
NEIGHBOURHOOD SERVICES					
Work in progress @ 30/06/13					
Pollution Control	EHCP - Environmental Protection	12265/2012	Assurance	Draft Report	
Enforcement & Education (follow up from 2011/12)	Direct Services - Streetscene	13421/2013	Assurance	Draft Report	
Construction Services and Planned Maintenance Programme	Direct Services - Building and Facilities Maintenance	60720/2013	Assurance	Draft Report	
Trade Waste - Systems testing	Direct Services - Streetscene	22010/2013/01	Assurance	Draft Report	
Highways Maintenance -Self Assessment	Technical Services	25890/2012.bf	Advice & Consultancy	In Progress	

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MTFP Savings - Use of Council vehicles for home to work journey	Direct Services - County Fleet	20100/2013/02	Advice & Consultancy	In Progress	
Audits deferred from 2012/13					
Markets	EHCP - Consumer Protection	13351/2013	Assurance	Not Started	
Audits scheduled from the strategic plan					
Strategic Waste Management (perf data & payment mechanism)	Projects and Business Services	22001/2014	Assurance	Not Started	
Clean and Green Services - Housing Association Contracts	Direct Services - Streetscene	13124/2014	Assurance	Not Started	
Building Compliance Assurance	Direct Services - Building and Facilities Maintenance	25820/2014	Assurance	Not Started	
Licensing and Regulation of Business	EHCP - Public Safety	13054/2014	Assurance	Preparation	
Private Sector Housing	EHCP - Environmental protection	13031/2014	Assurance	Preparation	
Winter Maintenance - Service self-assessment	Technical Services - Strategic Highways	25900/2014	Advice & Consultancy	Not Started	
Gala - Stage School / Box Office	Sport and Leisure	14902/2014	Assurance	In Progress	
Service Requests					
Environment Partnership (Support in developing the Performance Management Framework)	Customer Relations, Policy & Performance	13571/2014	Advice & Consultancy	Not Started	
QMS (Quarterly Visit) Quarter 1 Quarter 2 Quarter 3 Quarter 4	Direct Services - Building and Facilities Maintenance	13125/2014	Advice & Consultancy	In Progress	N/A
Integrated Leisure Management System	Sport and Leisure	13057/2014	Advice & Consultancy	Not Started	
CLUK Income Share Agreement	Sport and Leisure	20730/2014	Assurance	Complete	N/A
County Durham Sport	Sport and Leisure	12211/2014	Grant Certification	Complete	
Unplanned Work					
Mobile Box Office Grant	Sport and Leisure	14902/2014	Advice & Consultancy	In Progress	
Events Management	EHCP/Sport and Leisure	13430/2014	Assurance	Preparation	
Fraud and Irregularities					
Allegations of collusion with supplier	Direct Services	99901/2012/23	Counter Fraud	In Progress	N/A
Potential inappropriate use of Internet	Projects & Business Services	99902/2013/09	Counter Fraud	Closed	
Allegations of employee stealing and selling council materials	Technical Services - Strategic Highways	99901/2014/01	Counter Fraud	Closed	N/A

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Allegations of employee stealing and selling scrap metal	Direct Services	99901/2014/04	Counter Fraud	In Progress	
Potential false claimed	Direct Services	99901/2014/05	Counter Fraud	In Progress	
Various concerns regarding conduct of employee.	EHCP - Consumer Protection	99901/2014/07	Counter Fraud	In Progress	
Various concerns regarding conduct of employee.	EHCP - Consumer Protection	99901/2014/08	Counter Fraud	Closed	
Concerns regarding employee claiming for hours not worked.	EHCP - Consumer Protection	99901/2014/09	Counter Fraud	Closed	
Allegations of breach of procurement rules.		99901/2014/15	Counter Fraud	In Progress	
Theft and sale of scrap metal from jobs	Direct Services	99901/2014/19	Counter Fraud	In Progress	
Allegations of theft of work materials for private work	Direct Services	99901/2014/22	Counter Fraud	In Progress	
Allegations of Work Mobile Phone Being Used For Conduct Private Business	Direct Services	99901/2014/26	Counter Fraud	In Progress	
Allegations of breach of confidentiality.	Projects & Business Services	99901/2014/30	Counter Fraud	In Progress	
Stanley Bowls	Sport and Leisure	12210/2014	Advice & Consultancy	TBC	
RED					
Work in progress @ 30/06/13					
Business Durham	Econ. Dev. & Housing	13561/2013.bf	Assurance	Final	Moderate
Private Sector Housing	Econ. Dev. & Housing	13562/2013.bf	Assurance	In progress	
Housing Tenancies/Lettings	Econ. Dev. & Housing	00820/2013.bf	Assurance	Final	Substantial
Project Genesis	Strat. Progs & Perf.	26045/2013.bf	Advice & Consultancy	In progress	
Taxi contracts follow up	Transport & Contract Services	25895/2013.bf	Advice & Consultancy	In progress	
Audits deferred from 2012/13					
Visit County Durham	Econ. Dev. & Housing	14615/2014	Assurance	ToR issued	
Mystery Shopping (Planning applications)	Planning & Assets	26040/2014	Advice & Consultancy	Not started	
Audits scheduled from the strategic plan					
Ad hoc grant certification work	Strat, Progs & Perf.	00601/2013	Grant Certification	In progress	
Planning System (Attendance at Steering Group)	Planning & Assets	26035/2014	Advice & Consultancy	In progress	
Planning System	Planning & Assets	26030/2014	Assurance	Not started	
Building Control (Potential focus on 'Safety at Sports Grounds')	Planning & Assets	13093/2014	Assurance	Not started	
Asset Management (Focus on disposal arrangements)	Planning & Assets	13551/2014	Assurance	Preparation	
Durham City Homes - Housing Rents	Econ. Dev. & Housing	00800/2014	Assurance	In progress	
ALMOs Housing Rents	Econ. Dev. & Housing	00805/2014	Assurance	Not started	

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Civil Parking, Park and Ride, Off Street Parking (Potentially to focus on income)	Transport & Contract Services	25830/2014	Assurance	Preparation	
Sustainable Transport	Transport & Contract Services	25804/2014	Assurance	Not started	
Supported Housing - CCTV	Transport & Contract Services	13025/2014	Assurance	Not started	
Service Requests					
Carbon Reduction Commitment	Planning & Assets	64050/2014	Assurance	Draft	
Unplanned work					
Income Irregularity	Trans. & Cont. Serv.	99901/2013/34.bf	Investigation	In Progress	
Alleged unauthorised access to documents	Econ Dev & Housing	99902/2013/14.bf	Investigation	In Progress	
Potential sensitive data held on shared folder	Planning & Assets	99901/2014/12	Investigation	Complete	
Taxi contracts	Trans. & Cont. Serv.	99901/2014/13	Investigation	In Progress	
Allensford Caravan Park	Planning & Assets	99901/2014/16	Investigation	Complete	
RESOURCES					
Work in progress @ 30/06/13					
Income & Debt Recovery	Finance Services	10400/2013.bf	Assurance	Draft	
Procurement Cards	Finance Services	10925/2013.bf	Assurance	Final	Moderate
Flexible working and contract variations	HR&OD	11021/2013.bf	Assurance	Final	N/A
Internet Security	ICT	98012/2013.bf	Assurance	Draft	
Income and Expenditure Project	ICT	98114/2013.bf	Assurance	In progress	
Petty Cash Usage	Corporate Finance	10928/2013.bf	Assurance	Final	Moderate
Corporate Governance- Litigation Database	Legal & Democratic	66530/2013.bf	Assurance	Draft	
Unix review	ICT	98004/2013.bf	Assurance	Draft	
Invoice scanning and indexing	Finance Services	10465/2013.bf	Advice & Consultancy	In progress	
ICON v11 project	Finance Services	10460/2013/01	Advice & Consultancy	In progress	
Audits deferred from 2012/13					
PCI Compliance	Finance Services	10417/2014	Assurance	Not started	
Audits scheduled from the strategic plan					
Electoral Services	Legal & Democratic	10940/2014	Assurance	Not started	
Homeworking	HR&OD	98024/2014	Assurance	Not started	
Payroll - Governance and Key controls	HR&OD	10210/2014	Assurance	Not started	
GL - Key controls and reconciliations	Corporate Finance	10609/2014	Assurance	Not started	

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MFTP 3 (also need to liaise with ACE)	Corporate Finance	10801/2014	Assurance	In progress	
Journal Transfers	Corporate Finance	10606/2014	Assurance	Not started	
Bank reconciliations	Corporate Finance	10602/2014	Assurance	Not started	
Short Term Investments	Corporate Finance	10500/2014	Assurance	Not started	
Quotation System	Corporate Finance	11052/2014	Assurance	Not started	
Tendering System	Corporate Finance	11053/2014	Assurance	Not started	
Capital Accounting	Corporate Finance	10000/2014	Assurance	Not started	
Central Establishment Recharges	Finance Services	10651/2014	Assurance	In progress	
Revs & Bens reconciliations	Finance Services	00720/2014	Assurance	Draft	
P2P Key Controls (include procurement cards)	Finance Services	10150/2014	Assurance	Not started	
Housing Benefit (HB) and Council Tax Reduction (CTR) admin (incl. HB Subsidy and DHP)	Finance Services	00700/2014	Assurance	Not started	
Welfare Assistance Scheme	Finance Services	00725/2014	Assurance	In progress	
NNDR	Finance Services	00550/2014	Assurance	Not started	
Council Tax	Finance Services	00500/2014	Assurance	Not started	
Cash Collection	Finance Services	10460/2014	Assurance	Not started	
Debtors	Finance Services	10400/2014	Assurance	Not started	
Information Security Policies - Part 1	ICT	98103/2014/01	Assurance	Preparation	
Information Security Policies - Part 2	ICT	98103/2014/02	Assurance	Not started	
Information Security Policies - Part 3	ICT	98103/2014/03	Assurance	Not started	
Infrastructure/Networks	ICT	98005/2014	Assurance	Not started	
Mobile Computing	ICT	98025/2014	Assurance	ToR issued	
SQL Server	ICT	98034/2014	Assurance	Not started	
Software Licenses	ICT	98110/2014	Assurance	Not started	
ICT Purchasing	ICT	98100/2014	Assurance	Preparation	
RIPA Working Group	Legal & Democratic	11011/2014	Advice & Consultancy	In progress	
Strategic Procurement Network	Corporate Finance	11057/2014	Advice & Consultancy	Not started	

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Service Requests					
Digital Durham	ICT	98112/2014	Advice & Consultancy	In progress	
Appraisals	HR&OD	11022/2014	Assurance	Not started	
Attendance Management Framework	HR&OD	64446/2014	Assurance	Not started	
Comensura (request from CAS)	HR&OD	11023/2014	Assurance	ToR issued	
S17 payments - Safeguarding welfare of children	Finance Services	70071/2014	Assurance	In progress	
Public Health (Financial management arrangements)	Finance Services	50076/2014	Assurance	Preparation	
School Financial Performance Management - Part 1 Review of allocation mechanism	Education	70072/2014/01	Assurance	Preparation	
School Financial Performance Management - Part 2 Review of balances	Education	70072/2014/02	Assurance	Not started	

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Unplanned work					
Proposal to merge Durham and Sunderland ICT	ICT	98190/2014	Advice & Consultancy	Not started	
Cost of transactions	Finance Services	00721/2014	Advice & Consultancy	In progress	
Employees Paid via Accounts Payable		99900/2014/07	Counter Fraud	Preparation	
Theft of Member's Mobile Phone		99901/2014/06	Investigation	Complete	
Unauthorised Direct Debits		99901/2014/21	Investigation	Complete	
Potential Unauthorised Access to Client records		99901/2014/24	Investigation	In progress	