

ANNUAL INTERNAL AUDIT PLAN 2011/12

APPENDIX 5

CORPORATE					Days	Sub Total	Total
PLANNING AND REPORTING							
Planning and reporting					200		
Follow Up					200		
Quality Assurance & Performance Management					20		
Audit Committee Repeating and Support					40		
Sub Total						460	
COUNTER FRAUD							
Awareness/Strategy					30		
Authorised Signatories/scheme of delegations					10		
Recruitment & Selection					20		
Procurement - Analysis of Award of Contracts					20		
Declaration of Interests (Members)					10		
Declaration of Interests (Employees)					30		
NFI					40		
Creditors Data Integrity					30		
Revs & Bens Fraud Unit Effectiveness Review					15		
Contingency to respond to potential F & Investigations					160		
Sub Total						365	
GRANT CERTIFICATION WORK					70	70	
ADVICE AND CONSULTANCY CONTINGENCY - NEW AND EMERGING RISKS					750	750	
TOTAL CORPORATE							1645
Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total
ACE							
ADVICE AND CONSULTANCY							
Policy & Communications	Communications	Advice and Consultancy	Corporate Communications	Development of new intranet and internet	10		
Planning and Performance	Performance Management	Advice and Consultancy	Improvement & Planning	Further development of Corporate Assurance Framework	5		
Planning and Performance	Information Management	Advice and Consultancy	Information Governance	Information Governance Group	8		

Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total
Partnerships & Community Engagement	Partnership Governance	Advice and Consultancy	Partnership Governance	Review of Partnership Governance Framework	5		
Sub Total						28	
ASSURANCE REVIEWS							
Policy & Communications	Corporate Programmes	Corporate Governance	Corporate Programmes	Governance Review	20		
Planning & Performance	Performance Management	Corporate Governance	Data Quality	Rolling programme of risk assessed performance indicators	130		
	Information Management	Corporate Governance	Data Protection	Governance Review	15		
		Corporate Governance	Records Management	Governance Review	20		
Partnerships & Community Engagement	Area Action Partnerships	Corporate Governance	Area Action Partnerships	Neighbourhood Fund	10		
				Members Initiative Fund	10		
	County Durham Partnership	Corporate Governance	Partnerships & Community Engagement	Rolling programme of risk assessed partnerships informed by annual self assessment exercise	50		
	Voluntary Third Sector	Corporate Governance	Voluntary Third Sector Support	Governance Review	20		
Sub Total						275	
TOTAL ACE							303
AWH							
ADVICE AND CONSULTANCY							
Commissioning	Personalisation	Advice and Consultancy	Personalisation	Finance and Contributions Sub-Group	8		
Sub Total						8	
				Reablement Services (C/frwd from 2010/11)	20		
				Extra Care Housing (C/frwd from 2010/11)	20		
				Free Nursing Care (C/frwd from 2010/11)	20		
			Collection of Fees and Charges	Compliance with Key Controls	10		
Policy, Planning and Performance	Quality Assurance	Corporate Governance	Quality Assurance	Review of source of assurance	10		

Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total
	Performance and Systems	Corporate Governance	Information Security	Caldicott Compliance	5		
				SSID System Review	15		
				PARIS System Review	15		
				POPPIE System Review	15		
Policy, Planning and Performance	Policy & Planning	Corporate Governance	Governance Services	Review of source of assurance	10		
Commissioning	Procurement, Contracting and Post Contractual Monitoring across all service areas	Operational	Procurement and contract monitoring	Contract and Post Contractual Monitoring - Governance Review	40		
Commissioning	Personalisation	Operational	Personalisation	Governance Review	40		
Sub Total						220	
TOTAL AWH							228
CYPS							
ADVICE AND CONSULTANCY							
County Wide Services	County Wide Services	Advice and Consultancy	Home to School Transport	Service request to review charging arrangements following consultation exercise	15		
Achievement Services	Achievement Services	Advice and Consultancy	Education Development Service	Service Request to review arrangements in place for tracking contracts	10		
Safeguarding and Specialist Services (SaSS)	Safeguarding and Specialist Services (SaSS)	Advice and Consultancy	Specialist Services	Service request to review sessional and overtime costs within Emergency Duty Team	10		
Early Intervention and Partnership Services	Human Resources	Advice and Consultancy	Human Resources	Service Request to review use of agency staff	15		
Sub Total						50	
ASSURANCE REVIEWS							
County Wide Services	Positive Activities for Young People	Operational	PAYP (Education in the Community)	Governance Review	20		
Achievement Services	Achievement Services	Operational	BSF	Programme Assurance	10		
		Operational	Schools	Academy Transfer Arrangements	20		
				Procurement	30		

Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total	
				Safe Recruitment and Selection (service request)	30			
				Private School Funds	20			
Early Intervention and Partnership Services	Quality, Planning, Performance & Commissioning	Corporate Governance	Planning & Quality Assurance within CYPS and the Children's Trust	Governance Review (Other source of assurance)	20			
				Contract Monitoring	40			
Early Intervention and Partnership Services	Quality, Planning, Performance & Commissioning	Corporate Governance	Information, Performance & Improvement	Governance Review				
				Caldicott Compliance	5			
		Operational	Integrated Services	Governance Review	30			
Finance Services	School Funding Team	Financial Management	Management of Grant funding	Early Intervention Grant	10			
Finance Services	School Funding Team	Financial Management	Management of Grant funding	Pupil Premium Grant	10			
Finance Services	School Funding Team	Financial Management	Management of Grant funding	YPLA - Schools with 6th forms - funding compliance	10			
Finance Services	School Funding Team	Financial Management	Schools Financial Management	Schools SLAs	20			
				School Budget Preparation & Monitoring	20			
Finance Services	School Meals	Operational	School Catering	Governance Review	20	315		
Sub Total								
TOTAL CYPS					0		365	
NEIGHBOURHOOD SERVICES								
ASSURANCE REVIEWS								
Customer Services	Customer Services - Operations	Corporate Governance	Customer Services	Governance Review Incorporating - Call Centre (Cancelled from 2010/11)	30			
Direct Services	Streetscene	Operational	Refuse and recycling services	Governance review	30			
		Operational	Enforcement and Education Neighbourhood Wardens	Governance Review To incorporate Anti Social Behaviour (Cancelled from 2010/11)	20			

Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total
Direct Services	Fleet Management	Operational	Fleet Management	Governance Review (To incorporate request for process mapping exercise)	30		
Direct Services	Strategic Waste Management	Operational	Waste Management	Governance Review	30		
Direct Services	Building and Facilities Maintenance	Operational	Repairs and Maintenance	Governance Review	30		
		Operational	Facilities Management	Governance Review	25		
		Operational	Infectious disease control	Governance Review	10		
	Environmental protection	Operational	Pollution Control	Governance Review LAPPC (cancelled from 2010/11)	20		
Sport and Leisure	Sport and Leisure	Operational	Indoor Facilities	Governance Review	30		
				Management of Gym Memberships	15		
		Operational	Highway Maintenance	Governance Review (Cancelled from 2010/11)	30		
		Operational	Street Lighting	Governance Review	30		
Sub Total						330	
TOTAL NEIGHBOURHOOD SERVICES					0		330
RED							
ADVICE AND CONSULTANCY							
Planning	Development Management	Advice and Consultancy	Development Management/Control	New Planning System	10		
SubTotal						10	
ASSURANCE REVIEWS							
		Operational	Accommodation Strategy	Project Assurance	30		
			Asset Management	Governance Review	20		
Economic Development	Economic Development	Operational	Business Services	Governance Review	30		
Strategic Housing	Strategic Housing	Operation	HRA	Governance Reviews:			
			HRA	ALMO's Housing Rents	20		
			HRA	ALMO's Contract Monitoring	20		

Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total
Sub Total						120	
TOTAL RED							130
RESOURCES							
Finance	Strategic Finance	Advice and Consultancy	Oracle Support and Development	EBS Workstreams	20		
Finance	Strategic Finance	Advice and Consultancy	Oracle Support and Development	Finance Procedures Rules and Financial Management Standards	10		
Finance	Revenues & Benefits	Advice and Consultancy	New Revs & Bens System	Project Assurance & testing	40		
Finance	Payroll and Pensions	Advice and Consultancy	Resourcelink	Project Assurance - Online expenses	2		
Finance	Corporate Procurement	Advice and Consultancy	Procurement	Strategic Procurement Network	4		
Finance	Corporate Procurement	Advice and Consultancy	Procurement	E Code of Practice Development	5		
Legal	Democratic Services	Advice and Consultancy	Business Support	Business travel and accommodation VFM Review	15		
Sub Total						96	
ASSURANCE REVIEWS							
Legal	Legal Services	Corporate Governance	Legal Services	Governance Review (To incorporate compliance with Laws and Regulations (cancelled from 2010/11))	10		
Legal	Legal Services	Corporate Governance	Legal Services	Land Charges Fees & Income	10		
Legal		Corporate Governance		Whistle blowing Arrangements	10		
HR&OD	HR&OD	Corporate Governance	Compliance with Corporate Policies	Flexi Scheme - All services	30		
		Corporate Governance		ER/VR	20		
		Corporate Governance		Sickness Monitoring Joint Scrutiny Review	30		
HR&OD	HR&OD	Corporate Governance	Health & Safety	Governance Review (All services)	30		
Finance	Strategic Finance	Financial Management	Oracle Support and Development	EBS Application Review	20		
Finance	Strategic Finance	Financial Management	Statutory Role	General Ledger Key Controls and reconciliations	20		
				Budgetary control and financial reporting	25		
				Grant Funding/Grants Register, Monitoring and certification	20		

Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total
Finance	Strategic Finance	Financial Management	Treasury Management	Governance Review Including Capital Borrowing Requirement (including preparation and monitoring of capital budget, monitoring of capital receipts forecast, prudential borrowing and MRP and cash flow)	20		
				Bank reconciliation	10		
				Direct Debit Payments	10		
Finance	Strategic Finance	Financial Management	Insurance	Governance Review	10		
Finance	Financial Resources	Financial Management	Accounts Payable	P2P Business Process	20		
				Us of debt/credit card terminals (Service request)	10		
Finance	Revenues & Benefits	Financial Management	NNDR	Governance Review	40		
Finance	Revenues & Benefits	Financial Management	HB and CT Benefit Administration	Governance Review	40		
Finance	Revenues & Benefits	Financial Management	Council Tax	Governance Review	40		
Finance	Revenues & Benefits	Financial Management	Income and System Reconciliations	ICON Cash Receipting and Income Management System	30		
Finance	Revenues & Benefits	Financial Management	Income and Debt Recovery (C2C Process)	Governance Review	40		
Finance	Payroll and Pensions	Financial Management	Payroll	Governance review	20		
Finance	Payroll and Pensions	Financial Management	Payroll	Expenses and Allowances	20		
Finance	Corporate Procurement	Corporate Governance	Procurement	Governance review	30		
		Corporate Governance		Quotation System Compliance	10		
		Corporate Governance		Tendering System Compliance	10		
		VFM		Contract Register review (including an analysis of Council spend as a means of ensuring completeness of register and potential for VFM/efficiency savings)	20		

Service	Service Area	Audit Type	Audit Area	Audit	Days	Sub Total	Total
ICT	ICT Support	IT	ICT Support	Asset Management (Service request)	10		
				Identify Management (Service Request)	10		
ICT	Applications and Developments	IT	Applications and Developments	Governance Review (Service Request)	15		
				Change Control			
ICT	Business Developments	IT	Business Developments	Standards Compliance Service Request)	10		
				ISP Compliance Reviews (ISO27001):	20		
				<i>HR Arrangements</i>			
				<i>Asset Control</i>			
				<i>Comms Operational Management</i>			
				<i>Logical Access Control</i>			
				<i>Networking</i>			
				<i>Physical Security</i>			
				Business Continuity for ICT	5		
				Next Generation Broadband / Digital Durham (Service Request)	5		
ICT	Design & Print	Operational	Design & Print Services	Governance Review (Service request)	15		
Sub Total						695	
TOTAL RESOURCES							791
OVERALL TOTAL						3792	3792
TOTAL ADVICE AND CONSULTANCY							942
TOTAL PLANNED ASSURANCE REVIEWS							1955