



April 2013

Kent County Council

Internal Audit

Annual Audit Plan April 2013 – March 2014

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Internal Audit Plan

Introduction

1. The newly introduced Public Sector Internal Audit Standards (2013)¹ requires the Head of Internal Audit to produce a risk based audit plan taking into account the requirement to produce an annual Internal Audit opinion and the assurance framework. The Standards required that the plan should link into a:

“strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the Internal Audit Charter and how it links to the organisational objectives and priorities.”

2. For the purpose of this risk based plan, the Charter is included with the Internal Audit Manual, and has been approved by the Governance and Audit Committee.
3. The Audit Manual sets out the overall objective of Internal Audit as *“supporting service delivery by providing an independent and objective evaluation of our clients’ ability to accomplish their business objectives and manage their risks”*.

Annual Opinion to support the Annual Governance Statement

4. The Head of Audit will provide the Governance & Audit Committee with an opinion on the overall adequacy and effectiveness of the Council’s risk management, internal Control and governance processes, collectively referred to as “the system of internal control”. The work undertaken will be as shown in the table:

Opinion area	Internal Audit work to support opinion
Governance processes	Annual assessment of Council’s governance arrangements against principles described in the CIPFA Governance Framework (Delivering Good Governance in Local Government, 2012). Annual review of directorates’ governance statements to ensure that issues identified by directorates have appropriate action plans in place and are being implemented.
Risk Management	Annual review of Council’s risk management arrangements, including risk management guidance, risk registers, risk reports and minutes of meetings for key decisions.
Internal Controls	Annual risk-based programme of work undertaken to provide assurance to management and the Council on the operation of the internal control environment. Audits provide recommendations that will, if implemented, further enhance the environment and the operation of the controls in practice. The implementation of these recommendations will also be monitored.

5. In addition, Internal Audit’s work will be informed by fraud investigations and fraud risk management work. For 2013/14, the audit plan includes a continuing emphasis on counter-fraud work following the Council’s adoption of a revised Anti

¹ RIASS - Relevant Internal Audit Standard Setters (CIPFA/DoH/FDPN/HMT/IIA)

Fraud and Corruption Strategy in March 2011, reaffirming its zero tolerance approach to fraud and corruption.

6. 2012/13 was a year of significant change for the Council, including the restructure and centralisation of support services and continued unprecedented savings requirements due to further reductions to the budget. This level of change, including saving and efficiency requirements, will continue into 2013/2014 and therefore the Internal Audit plan has been developed to take account of these ongoing changes. As well as the work on governance and risk management, we will assess the adequacy of the core aspects of internal control, including the key authority-wide financial systems, IT systems and contract compliance. This work will be supplemented by audits and reviews commissioned in response to priority issues and risks that are identified by senior officers and for which assurance is required. Due to the continuing changes, we have also retained a contingency of our available audit days to be used to provide work in areas which emerge as the year progresses including an advisory role for new and/or developing systems and processes as appropriate.

Addressing Local and National Risks

7. As set out above, the adequacy and outcomes of the Council's risk management framework will be assessed annually. This work is supplemented by discussions throughout the year with senior officers who identify emerging or urgent issues and risks that will require audit attention. Depending on the timing of when these are identified they are either included in the annual plan, or added during the year.

How the service will be provided

8. Currently Internal Audit provision is delivered by a mixture of in house provision supplemented by specialist IT audit and general assurance work from an outside provider. In April 2012, a tendering exercise was undertaken and a contract was awarded covering IT audit commencing in April 2012. In addition Internal Audit currently provides audit and assurance services to Kent Fire & Rescue and Parish councils. Resources are reviewed annually to ensure the current mix represents the most efficient and effective way to provide high quality and professional assurance at a time of reduced financial resources.
9. Evidence to support this will continue to be provided from a variety of sources, including internal KPIs, external benchmarking comparisons, quality reviews, satisfaction surveys from clients and feedback from the external auditors.
10. The Internal Audit service will actively seek opportunities for more effective and efficient ways of working with local partners in the public sector, particularly if this avoids duplication and minimises overall costs.
11. Liaison with the County Council's external auditors will continue, to ensure that they can place reliance on the work of Internal Audit as appropriate meaning that overall assurance work for the Council is delivered as efficiently, effectively and economically as possible.

Resources and skills required

12. In order to deliver the agreed annual audit plans, the appropriate level of resources will be made available to the audit team, to include the required mix of skills and

specialisms. This will include general audit skills in respect of reviews of internal control, risk and governance arrangements, and appropriate coverage in specialist areas such as computer and contract audit and the investigation of frauds and irregularities. For 2013/14 the internal audit team will continue to perform detailed compliance reviews of contracts, an area that was introduced in 2012/13.

13. Where audits require access to specialist expertise and knowledge that is not available within the audit team, advice and input will be sought from the wide range of specialists and experts drawn from within the County Council and from outside sources.
14. In 2012/2013 following the Finance restructure a compliance team of 3 FTEs was located in Internal Audit to review financial controls throughout the authority. This team is now fully integrated and the additional days will continue to be used to provide a comprehensive compliance programme of financial controls at the Councils diverse range of establishments (Children's' Centres, Day care, Residential care, Pupil Referral Units, outdoor education centres etc) as well as local budget management financial controls.
15. A programme of training will be provided to team members to meet training needs identified through the performance appraisal process and feedback from quality reviews etc. This will ensure that team members are able to deliver a professional service in line with current best practice.
16. For 2013/2014, with the setting up of two new Commercial Services companies (Commercial Services (Kent) Limited and Commercial Services Trading Limited), it has been agreed that the dedicated internal audit resource that was appointed by Kent Commercial Services will provide assurance to the Boards of those companies. That resource has recently been increased and there will be a team of three auditors providing the Commercial Services (CS) in-house internal audit service.

17. Based on this arms length arrangement, we will determine whether we can rely on the assurance provided by the CS Internal Audit function by undertaking an annual review of its effectiveness (using the same standards applied by external audit when determining whether they can rely on the work of Internal Audit). In addition the Head of CS Internal Audit will be required to provide an annual opinion on the adequacy and effectiveness of controls in CS to the Council's Head of Internal Audit which will be reported as part of Internal Audit's annual report to G&A in July. If for any reason the KCC Head of Internal Audit believes that the programme does not provide the necessary assurance required by KCC as the shareholder of these companies, we will use contingency time to provide additional assurance and report this to G&A through the quarterly progress reports.
18. For 2013/2014, the Commercial Services proposed Internal Audit programme has been reviewed and is considered to provide an adequate breadth of scope on which to place reliance. This is a very new approach and will be reviewed carefully to determine how it is succeeding. Revisions in approach will be made as necessary.
19. In addition to the above, we will provide assurance that KCC as shareholder is exerting proper control over its subsidiaries.

Following up the implementation of agreed recommendations

20. At the end of the fieldwork for each audit, a draft report is produced which will include recommendations (when relevant) where improvements in the design or application of controls are required. Each audit is given an assurance - full, substantial, adequate, limited or none. A priority rating will be applied to each recommendation - high, medium or low. For high priority recommendations, immediate management action is required and we will follow up all high priority

recommendations. For medium priority recommendations we will seek assurance from the accountable manager that the required action has been implemented and may follow up a sample. We will not actively follow up low priority recommendations. Where agreed recommendations with a high priority rating have not been implemented in the agreed timescale, the accountable manager will be required to explain the reason to the Governance and Audit Committee.

21. Within the proposed plan below each audit has referenced against the responsible Corporate Director as well as the relevant lead officer(s).

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1. Core Assurance

To provide assurance on core aspects of internal control authority wide

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
CA01 2014	Corporate Governance	General audit	20	A review of the Council's Corporate Governance Framework to support the Annual Governance Statement.	David Cockburn <i>Corporate Director of Business Strategy and Support</i> Geoff Wild <i>Director of Governance and Law</i>	Quarter 3
CA02 2014	Annual Governance Statement	General audit	15	A review of directorates' governance returns to support the Annual Governance statement.	Authority Wide Geoff Wild <i>Director of Governance and Law</i>	Quarter 1
CA03 2014	Schemes of Delegation	General audit	20	To provide assurance that controls are in place to ensure decisions are made in line with the Council's Executive Scheme of Delegation and that sub delegations (within local schemes) are properly formulated, documented and complied with.	Authority Wide Geoff Wild <i>Director of Governance & Law</i>	Quarter 1
CA04 2014	Risk Management	General audit	20	A review of the Council's risk management arrangements to support the Annual Governance Statement..	Authority Wide Richard Hallett/Mark Scrivener <i>Head of Business Intelligence, Performance and Risk / Corporate Risk Manager</i>	Quarter 4

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
CA05 2014	Business continuity and resilience planning	General audit	15	To provide assurance that continuity and resilience plans are adequate and effective to ensure that Council can continue to delivery priorities in the event of disruption.	Authority Wide Steve Terry Head of Emergency Planning	Quarter 2
CA06 2014	Performance Management Framework including data quality	General audit	30	A review of the adequacy and effectiveness of the Council's performance management framework and reporting to support improved service delivery. This will include a review of data quality to ensure performance reporting is based on robust information allowing informed decision making.	Authority Wide Richard Hallett Head of Business Intelligence, Performance and Risk	Quarter 4
CA07 2014	Information Governance	General audit	15	To provide assurance on compliance with information governance standards on a cyclical basis excluding records management requirements.	Authority Wide Geoff Wild Director of Governance and Law	Quarter 3
CA08 2014	Records management	General audit	20	To provide assurance on compliance with organisational and statutory requirements.	Authority Wide Geoff Wild/ Elizabeth Barber Director of Governance and Law/ Records Manager	Quarter TBC
CA09 2014	Procurement	General audit	20	Cyclical review of the central Strategic Sourcing and Procurement function, including assurance on procurement processes and the development and implementation of planned actions/VfM objectives.	Andy Wood Corporate Director of Finance & Procurement Henry Swan Head of Strategic Sourcing and Procurement	Q3

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
CA10 2014	Business Planning	General audit	20	To provide assurance on the implementation of the new business planning framework by directorates. This will include an assessment of integration of business planning with performance management, risk management and financial management processes.	Authority Wide David Whittle Head of Policy and Strategic Relationships	Q1
CA11 2014	Recruitment and selection	General audit	20	To provide assurance on the controls over new appointments including disclosure and barring service checks where appropriate.	Authority wide Amanda Beer Corporate Director of Human Resources	Quarter TBC/ (Q2)
CA12 2014	Appraisal process	General audit	20	To provide assurance that the appraisal process is being used effectively to assess and manage performance.	Authority Wide Amanda Beer Corporate Director of Human Resources	Quarter TBC (Q3)
CA13 2014	Workforce planning	General audit	20	Cyclical assurance of the key areas in KCC's Organisational Development and People Plan.	Authority Wide Amanda Beer Corporate Director of Human Resources	Quarter 3
CA14 2014	Completeness of contracts	Contract compliance	30	A review of supplier spend which totals more than £50k to provide assurance that proper contract governance is in place including inclusion in contract register, proper documentation, tender process and compliance with legislation.	Authority Wide James Piggott Group Leader – Governance & Law	Quarter 1
CA15 2014	Contract compliance (below £50k)	Contract compliance	40	A review of supplier spend between £8k and £50k to provide assurance that proper procurement processes have been complied with.	Authority Wide Andy Wood/James Piggott Corporate Director of Finance & Procurement Group Leader – Governance & Law	Quarter 1-2

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
CA16 2014	Company governance	General audit	50	Cyclical assurance on a sample of companies to ensure compliance with KCC protocol for companies in which KCC has an interest. This will include Commercial Services (Kent) Limited and Commercial Services Trading Limited.	Authority wide Andy Wood/Geoff Wild <i>Corporate Director of Finance & Procurement/ Director of Governance & Law</i>	Quarter 1-2
	Total days		375			

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2. Core Financial assurance

To provide assurance on core aspects of financial internal control

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead Officer	Timing
CS01 2014	General Ledger	IT application audit	Section 4	A review of IT processing controls over the Oracle application GL module.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Emma Feakins/Linda Harris <i>Chief Accountant/ICT Applications Team Manager</i>	Quarter 3
CS02 2014	Accounts Payable	General audit	20	A key financial systems audit review of the accounts payable system. This will include follow up of 12/13 recommendations.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Deanna Bradley <i>Payments Manager</i>	Quarter 2/3
CS03 2014	Accounts Receivable	IT application audit	Section 4	A review of IT processing controls over the Oracle AR module.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Michelle Vickery/ Linda Harris <i>Assessment & Income Manager/ICT Applications Team Manager</i>	Quarter 3
CS04 2014	Debt recovery	General audit	20	A review of the controls over debt recovery and monitoring and reporting of aged debt.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Michelle Vickery <i>Assessment & Income Manager</i>	Quarter TBC

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead Officer	Timing
CS05 2014	iProcurement	General audit	20	A review of the i-Proc system including controls over ordering and payments.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Kim Howard <i>P2P Manager</i>	Quarter 3
CS06 2014	Cash and Bank (including reconciliations)	General audit	20	A review of key financial controls over cashiers functions and bank reconciliations.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Michelle Vickery/Emma Feakins <i>Assessment & Income Manager/Chief Accountant</i>	Quarter 4
CS07 2014	Treasury Management	General audit	5	Annual review of the key financial controls including controls to ensure that investments and borrowing are in accordance with agreed policy and are appropriately authorised and monitored.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Alison Mings <i>Treasury and Investments Manager</i>	Quarter 4
CS08 2014	Pension contributions	General audit	5	Annual review of key financial controls over pension contributions to provide assurance on the accuracy of contributions in line with defined percentages including a review of key controls e.g. reconciliations undertaken.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Alison Mings <i>Treasury and Investments Manager</i>	Quarter 4
CS09 2014	Pensions investments income	General audit	5	Annual assurance that there are controls in place surrounding investments income within the Pension Fund.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Alison Mings <i>Treasury and Investments Manager</i>	Quarter 4

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead Officer	Timing
CS10 2014	Foster care payments	General audit	20	Assurance over key financial controls in place to ensure the accuracy, appropriateness and completeness of payments made.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Deanna Bradley <i>Payments Manager</i>	Quarter 2
CS11 2014	Social Care Client Billing	General audit	20	Assurance in relation to key financial controls over the billing of both residential and non residential service users.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Michelle Vickery <i>Assessment and Income Manager</i>	Quarter 4
CS12 2014	Transaction Data matching	General audit	15	To provide assurance on key controls in relation to the system used in conjunction with Swift to make payments for Domiciliary care.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Deanna Bradley <i>Payments Manager</i>	Quarter 3
CS13 2014	Client Financial affairs/ CMS	General audit	20	To provide assurance on controls over management of finances for service users who are incapable of managing themselves e.g. payments for client care, personal property and benefits maximisation.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Michelle Vickery <i>Assessment and Income Manager</i>	Quarter TBC
CS14 2014	Payroll Schools	General audit	20	To provide assurance on key financial controls in the payroll system including controls over starters, leavers, changes overpayments and the payrun.	Amanda Beer <i>Corporate Director of Human Resources</i> Jackie Turner- Robinson/Richard Vince <i>Head of HRBC/HRBC Development and Control Manager</i>	Quarter 1

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead Officer	Timing
CS15 2014	Payroll – leavers, starters and overpayments follow up	General audit	10	To provide follow up assurance on key financial controls in the payroll system provided for third parties including controls over starters, leavers, changes overpayments and the payrun on a cyclical basis.	Amanda Beer <i>Corporate Director of Human Resources</i> Jackie Turner- Robinson/Richard Vince <i>Head of HRBC/HRBC Development and Control Manager</i>	Quarter 3
CS16 2017	Oracle payroll	IT application review	Section 4	A review of IT processing controls over the Oracle application payroll module.	Amanda Beer <i>Corporate Director of Human Resources</i> Richard Vince/Linda Harris <i>HRBC Development and Control Manager /ICT Applications Team Manager</i>	Quarter TBC
CS17 2014	Schools Financial Services	General audit	20	Annual review to ensure the work undertaken by the School Financial Compliance Team is adequate and effective to support the Section 151 officer's certification for the Schools Financial Value Standard.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Yvonne King <i>Schools Financial Services Manager</i>	Quarter 3
CS18 2014	Revenue budget monitoring follow up review	General audit	7	A follow up of the recommendations from the 12-13 review of the central finance function's monitoring	Andy Wood <i>Corporate Director of Finance & Procurement</i> Simon Pleace <i>Revenue Finance Manager</i>	Quarter 4

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead Officer	Timing
CS19 2014	Corporate Purchase cards follow up review	General audit	7	A follow up of the 11-12 and 12-13 reviews to ensure that the recommendations in relation to the use of procurement cards have been implemented ensuring payments are appropriate and bona fide.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Deanna Bradley <i>Payments Manager</i>	Quarter 4
CS20 2014	Local Budgetary reviews	General audit	60	A cross directorate review to provide assurance that the reduction in financial support does not adversely impact on the financial control environment.	Authority Wide Andy Wood <i>Corporate Director of Finance & Procurement</i>	Quarter 1-4
CS21 2014	Compliance programme	General audit	180	<p>A risk based rolling programme of establishment reviews to incorporate both financial controls and care standards.</p> <p>Establishments will include but not be limited to, residential homes, respite units and day centres as well as Childrens' Centres, PRUs youth hubs, country parks and other remote sites.</p>	Authority Wide	Quarters 1- 4
CS22 2014	Half year journal and AP IDEA testing	General audit	30	To provide assurance over accuracy of journals and AP transactions using External Audit IDEA scripts to feed into the year end audit.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Emma Feakins/Deanna Bradley <i>Chief Accountant/Payments Manager</i>	Quarter 3
	Total days		504			

3. Risk / Priority Based

To provide assurance on areas identified as being high priority or exposed to greater risk

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
Business Strategy and Support						
RB01 2014	Broadband Delivery UK (BDUK)	General audit	15	To provide ongoing assurance on achievement of key stages as required by BDUK	<p>David Cockburn <i>Corporate Director of Business Strategy & Support</i></p> <p>Barbara Cooper <i>Director of Economic and Spatial Development</i></p>	Ongoing
RB02 2014	Regional Growth Fund (RGF) - Expansion East Kent and Thames Gateway	General audit	20	Assurance on the governance and controls in relation to loans and grants from Regional Growth Funding.	<p>David Cockburn <i>Corporate Director of Business Strategy & Support</i></p> <p>Barbara Cooper <i>Director of Economic and Spatial Development</i></p>	Quarter 3
RB03 2014	Property – statutory compliance	General audit	20	To provide assurance on compliance with relevant legislation, including review of the Property compliance function	<p>David Cockburn <i>Corporate Director of Business Strategy and Support</i></p> <p>Rebecca Spore <i>Director of Property & Infrastructure Support</i></p>	Quarter 2
RB04 2014	Enterprise replacement – watching brief	General audit	N/A	Watching brief.	<p>David Cockburn <i>Corporate Director of Business Strategy and Support</i></p> <p>Rebecca Spore <i>Director of Property & Infrastructure Support</i></p>	Quarter 1 & 4

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
RB05 2014	Total Facilities Management	Contract compliance	20	To provide assurance on the procurement and decision making process and the adequacy of proposed contract management processes.	David Cockburn <i>Corporate Director of Business Strategy and Support</i> Rebecca Spore <i>Director of Property & Infrastructure Support</i>	Quarter TBC
Public Health						
RB06 2014	Public Health outcomes	General audit	15	<p>To provide assurance on a cyclical basis in relation to achievement of key public health outcomes.</p> <p>In 2013/14 this will focus on sexual health. In particular the audit will focus on data quality issues.</p>	Meradin Peachey <i>Director of Public Health</i>	Quarter TBC
RB07 2014	Public Health governance	General audit	20	To provide assurance on the robustness of governance arrangements for monitoring and reporting Public Health performance, to include a focus on the strategic Health and Wellbeing Board (HWB) and the development of local HWBs	Meradin Peachey <i>Director of Public Health</i>	Quarter TBC
RB08 2014	Public Health – operational arrangements	General audit	20	To provide assurance on the robustness of the new infrastructure and relevant processes to meet statutory requirements	Meradin Peachey <i>Director of Public Health</i>	Quarter TBC

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
Families and Social Care						
RB09 2014	SWIFT application	ICT application	See Section 4	A review of IT processing controls over the Oracle application module.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Anne Tidmarsh/ Penny Southern/Linda Harris <i>Directors of OPPD and LDMH /ICT Applications Manager</i>	Quarter TBC
RB10 2014	Good Day Programme (GDP)	General audit	30	Post-implementation review of the GDP to provide assurance on achievement of objectives.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Anne Tidmarsh/ Penny Southern <i>Directors of OPPD and LDMH</i>	Quarter 2
RB11 2014	Supervisions	General audit	25	To provide assurance that an appropriate level of supervisions are undertaken and that these meet statutory and KCC policy requirements.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Anne Tidmarsh/ Penny Southern <i>Directors of OPPD and LDMH</i>	Quarter TBC
RB12 2014	Enablement Service	General audit	25	To provide assurance that KCC's Enablement Policy and Practice Guidance is effectively utilised to facilitate independence and thereby supports reduction or elimination of the need for further intervention.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Anne Tidmarsh/ Penny Southern <i>Directors of OPPD and LDMH</i>	Quarter TBC
RB13 2014	Direct payments follow up	General audit	15	Follow-up of previous audit recommendation to provide assurance on	Andrew Ireland <i>Corporate Director of Families and</i>	Quarter 1

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
				implementation together with ongoing advice in relation to the current service review.	<i>Social Care</i> Anne Tidmarsh/ Penny Southern <i>Directors of OPPD and LDMH</i>	
RB14 2014	Unaccompanied Asylum Seeking Minors (UASM) budget	General audit	25	Review of UASC to provide assurance that budget is being properly monitored and controlled and pressures reported are fairly represented.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Raj Bharkhada <i>Interim Assistant Director West Kent</i>	Quarter 1
RB15 2014	Children's services improvement programme – key stages (including case file audit follow up)	General audit.	25	To review the implementation of a sample of key recommendations made by Ofsted following their 2012 review of Children's services and provide assurance on completion of required actions. This will include a follow up of the implementation of the recommendations from the case file audit undertaken in 12-13.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Mark Gurrey <i>Assistant Director Safeguarding and Quality Assurance</i>	Quarter 1-2
RB16 2014	Section 17 payments	Counter-Fraud	See Section 5	To provide assurance on the appropriateness of s17 payments through review of a sample of decisions made, analytical review of overall spend and testing of a sample of payments.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Lead officer TBC	Quarter 3
RB17 2014	ICS/Protocol	IT application	See Section 4	Watching brief on implementation via attendance at Project Board and provision of ongoing advice.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Mairead MacNeil/Linda Longley <i>Director of Specialist Children's Services/ICS Programme Manager</i>	Ongoing
RB18 2014	Strategic commissioning operational frameworks	General audit	20	Review of implementation and compliance with the new commissioning operational	Andrew Ireland <i>Corporate Director of Families and</i>	Quarter 2

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
				framework.	<i>Social Care</i> Mark Lobban <i>Director of Strategic Commissioning</i>	
RB19 2014	Strategic commissioning quality assurance framework	Watching brief	N/A	Ongoing advice in relation to development of a QA Framework for residential care	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Mark Lobban <i>Director of Strategic Commissioning</i>	Ongoing
RB20 2014	Contract letting and compliance	Contract compliance	60	Review of a sample of contracts across the Directorate to ensure proper procurement, and authority exists for contracts and that sound contract management practices exist and are effective.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Mark Lobban <i>Director of Strategic Commissioning</i>	Quarter TBC
RB21 2014	Adult social care transformation programme (ASCTP)	General audit	30	Continued ongoing review to provide assurance on the achievement of key stages within the ASCTP.	Andrew Ireland <i>Corporate Director of Families and Social Care</i> Mark Lobban <i>Director of Strategic Commissioning</i>	Quarter 2
Education, Learning and Skills						
RB22 2014	Schools deficit budgets	Counter fraud	See Section 5	A review of the robustness of controls in relation to schools' budget deficits to provide assurance that supporting evidence is sufficient to mitigate the risk of fraud as a cause of overspend.	Patrick Leeson <i>Corporate Director of Education, Learning and Skills</i> Keith Abbott <i>Director of Resources</i>	Quarter 2
RB23 2014	Early Years	General audit	30	Review of Early Years Provision to provide assurance on provider compliance with KCC and legislative requirements	Patrick Leeson <i>Corporate Director of Education, Learning and Skills</i> <i>Sue Rogers</i> <i>Director Education, Quality and Standards</i>	Quarter 2

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
RB24 2014	Conversion to Academies	General audit	30	To provide assurance that processes ensure achievement of all requirements for safe and complete handover of schools	Patrick Leeson <i>Corporate Director of Education, Learning and Skills</i> Keith Abbott <i>Director School Resources</i>	Quarter 3
RB25 2014	Edukent	General audit	25	To provide assurance on controls in relation to governance and services provided. In particular the review will focus on income and debt recovery.	Patrick Leeson <i>Corporate Director of Education, Learning and Skills</i> Keith Abbott/Nick Jordan <i>Director School Resources/Edukent Manager</i>	Quarter 2
RB26 2014	Joint Commissioning of adolescent services (KIAS)	General audit	20	To provide assurance on the ongoing development of commissioning of integrated adolescent services.	Patrick Leeson/Amanda Honey/Andrew Ireland <i>Corporate Directors of ELS/C&C/FSC</i> Sharon Dodd <i>ELS Strategic Management</i>	Quarter TBC
RB27 2014	Schools themed review - Procurement	General	30	Review of a sample of schools' procurement processes and decisions to provide assurance on compliance with KCC policy and legislative requirements	Patrick Leeson <i>Director of Education, Learning and Skills</i> Keith Abbott <i>Director School Resources</i>	Quarter 1
RB28 2014	ELS Capital projects – cost overruns	Contract compliance	30	Review of a sample of capital projects to provide assurance on controls to ensure robust control and monitoring of costs and achievement of VFM.	David Cockburn/Patrick Leeson <i>Corporate Directors Business Strategy and Support / Education, Learning and Skills</i> Rebecca Spore <i>Director of Property & Infrastructure Support</i>	Quarter TBC

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
Customer and Communities						
RB29 2014	Community Learning Services	General audit	30	To provide assurance over key financial controls over income collection and allocation, expenditure, banking and government returns.	Amanda Honey <i>Corporate Director Customer and Communities</i> Ian Forward <i>Head of Community Learning Services</i>	Quarter 1
RB30 2014	Locality Boards	General audit	20	To provide assurance on the adequacy and effectiveness of governance arrangements in relation to Locality Boards.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Angela Slaven <i>Director of Service Improvement</i>	Quarter TBC
RB31 2014	Complaints, Comments and Compliments	General audit	20	A review to provide assurance that complaints, comments and compliments are recorded, reported and responded to appropriately, with lessons learnt used to improve services through demonstrable outcomes.	Authority Wide/Amanda Honey <i>Corporate Director of Customer & Communities</i> Des Crilley <i>Director of Customer Services</i>	Quarter 1
RB32 2014	Troubled Families	General audit	20	Review of KCC's submission in relation to Payment by Results to provide assurance on amounts claimed as required by the Department of Communities and Local Government	Amanda Honey <i>Corporate Director of Customer & Communities</i> Angela Slaven <i>Director of Service Improvement</i>	Quarter 4
RB33 2014	Member grants	Counter fraud	See section 5	Using data analytics and sample testing to review a significant sample of grant applications and supporting evidence to provide assurance that payments are bona fide.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Matt Burrows <i>Director of Communications and Engagement</i>	Quarter 1
RB34 2014	Integrated Youth Services	General audit	20	To provide assurance on the Integrated Youth Service through targeted review of key areas. In particular this review will focus on detached workers and Youth Opportunity Funding.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Angela Slaven <i>Director of Service Improvement</i>	Quarter TBC

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
RB35 2014	Culture and Sport	Counter fraud	See section 5	A review of the level of fraud risk in relation to the use and provision of funding and service delivery.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Chris Hespe <i>Head of Culture & Sport Group</i>	Quarter TBC
RB36 2014	Communications	General audit	20	Following the 2011/12 review of Communications this review will provide assurance on progress to implement the revised communications strategy.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Matt Burrows <i>Director of Communications and Engagement</i>	Quarter 2
RB37 2014	CRM	IT application	Section 4	Watching brief on implementation via attendance and Project Board and provision of ongoing advice.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Des Crilley <i>Director of Customer Services</i>	Ongoing
RB38 2014	Kent Support and Assistance Service	Counter fraud	See section 5	To provide assurance that adequate, robust controls exist and operate to ensure appropriate, bona fide payments.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Angela Slaven/Des Crilley <i>Director of Service Improvement/Director of Customer Services</i>	Quarters 1 & 3
RB39 2014	Grant donation funding (Big Society & Turner)	General audit	20	Review to provide assurance on governance arrangements and financial controls relating to grant funding/donations.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Angela Slaven/ Chris Hespe <i>Director of Service Improvement/ Head of Culture & Sport Group</i>	Quarter TBC

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
RB40 2014	Health Watch	Contract compliance	20	To provide assurance on the procurement and decision making process and the adequacy of proposed contract management processes.	Amanda Honey <i>Corporate Director of Customer & Communities</i> Matt Burrows <i>Director of Communications and Engagement</i>	Quarter 2
Enterprise and Environment						
RB41 2014	Highways – Customer claims handling	General Audit	20	To provide assurance on the adequacy and effectiveness of controls to handle customer complaints in order to meet objectives.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> John Burr <i>Director of Highways</i>	Quarter 1
RB42 2014	Coastal protection loans	General Audit	20	TBC	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> Paul Crick <i>Director of Planning & Environment</i>	Quarter 3
RB43 2014	Members Highways Fund	Counter Fraud	See Section 5	Using data analytics and sample testing to review a significant sample of Members Highways grant awards and supporting evidence to provide assurance that payments are bona fide and in accordance with the scheme requirements.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> John Burr <i>Director of Highways</i>	Quarter 4
RB44 2014	Haulage and transfer stations	Contract compliance	20	Contract management review to ensure that sound contract management practices exist and are effective in ensuring proper monitoring of relevant contracts and achievement of objectives.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> Roger Wilkin <i>Head of Waste Services</i>	Quarter 4
RB45 2014	Waste – contract management process	Contract compliance	30	Contract management review to ensure that sound contract management practices exist over all contracts and are effective in ensuring proper monitoring of relevant contracts and achievement of objectives.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> Roger Wilkin <i>Head of Waste Services</i>	Quarter 1

Ref.	Audit	Delivery team	Days	Audit Details		
				Rationale	Corporate Director & Lead officer	Timing
RB46 2014	Transport contracts – cyclical review	Contract compliance	20	A cyclical review of a sample of bus contracts to ensure sound contract management practices exist.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> Stephen Pay <i>Transport Integration Manager</i>	Quarter 3
RB47 2014	Adverse weather, winter service delivery	Contract compliance	20	Contract management review to be performed alongside the 12/13 review of management of the Enterprise contract to provide assurance over contract management practices.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> John Burr <i>Director of Highways</i>	Quarter 1
RB48 2014	WAMS application	IT application	Section 4	A review of IT processing controls over the WAMS road and road management application.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> David Beaver/Linda Harris <i>Commercial Manager/ICT Applications Team</i>	Quarter 1
RB49 2014	BACS/CHAPS review – Commercial Services	General Audit	20	To provide assurance over key controls in relation to BACS and CHAPS payments made by the two Commercial Services companies.	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> Anna Simmonds <i>Head of Internal Audit Commercial Services</i>	Quarter TBC
RB50	Carbon Reduction Commitment	General Audit	10	Annual requirement to audit the process for, and evidence to support, KCC's submission on carbon reduction	Mike Austerberry <i>Corporate Director of Enterprise & Environment</i> Anna Simmonds <i>Head of Internal Audit Commercial Services</i>	Quarter 3
	Total – Risk Based /Priority Audits		880			

4. ICT audit

To provide assurance that risks in relation to ICT are being managed appropriately

Ref.	Audit	Days	Audit Details		
			Rationale	Director & Lead Officer	Timing
ICT01 2014	Website	11	To evaluate the adequacy of the current arrangements the Council has in place over its Website.	Peter Bole <i>Director ICT</i> Matt Burrows <i>Director of Communications and Engagement</i>	TBC
ICT02 2014	E-payments	11	To evaluate the management control framework established and applied to help mitigate the risk of failing to meet information governance standards and statutory requirements in the processing of e-payment transactions.	Peter Bole <i>Director ICT</i>	TBC
ICT03 2014	Laptops, notebooks, PCS	10	To evaluate the adequacy of the current arrangements the Council has in place over the use and security of Laptop, Notebook and PC assets.	Peter Bole <i>Director ICT</i>	TBC
ICT04 2014	User remote access	15	To evaluate the adequacy of the current arrangements the Council has in place over Remote Access to the network and application	Peter Bole <i>Director ICT</i>	TBC
ICT05 2014	ICT governance	15	To evaluate the adequacy of the current arrangements the Council has in place for the governance of IT.	Peter Bole <i>Director ICT</i>	TBC
ICT06 2014	User IT literacy	20	The audit will evaluate the adequacy of the current arrangements the Council has in place over User IT Literacy.	Authority Wide Peter Bole <i>Director ICT</i>	TBC

Ref.	Audit	Days	Audit Details		
			Rationale	Director & Lead Officer	Timing
ICT07 2014	User equipment asset management	10	To assess the effectiveness of the controls applied to IT asset management and hardware specific elements of the IT service management and delivery framework.	Peter Bole <i>Director ICT</i>	Quarter 1
ICT08 2014	Oracle General ledger – application	12	To evaluate the adequacy and effectiveness of the current arrangements the Council has in place over a selection of applications. This will cover the following areas:	Peter Bole <i>Director ICT</i> Emma Feakins/Linda Harris <i>Chief Accountant/ICT Applications Team</i>	TBC
ICT09 2014	Oracle Accounts Receivable – application	12	1. Management roles and responsibilities 2. Security administration 3. Data input controls 4. Data processing 5. System interfaces	Peter Bole <i>Director ICT</i> Michelle Vickery/Linda Harris <i>Assessment & Income Manager/ICT Applications Manager</i>	TBC
ICT10 2014	Oracle payroll – application	12	6. Management monitoring reports 7. Audit trails 8. System maintenance 9. Data backup and recovery	Peter Bole <i>Director ICT</i> Jackie Turner-Robinson/Linda Harris <i>Head of HRBC/ICT Applications Manager</i>	TBC
ICT11 2014	SWIFT – application	12		Peter Bole <i>Director ICT</i> Penny Southern and Anne Tidmarsh/Linda Harris <i>Directors of LDMH&OPPD/ICT Applications Manager</i>	TBC

Ref.	Audit	Days	Audit Details		
			Rationale	Director & Lead Officer	Timing
ICT12 2014	WAMS - application	12		Peter Bole <i>Director ICT</i> David Beaver/Linda Harris <i>Commercial Manager/ICT Applications Manager</i>	Quarter 1
ICT 13 2014	ICS – application watching brief	12		Peter Bole <i>Director ICT</i> Mairead MacNeil/Linda Longley <i>Director of Specialist Children's Services/ICS Programme Manager</i>	Quarter 1-4
ICT14 2014	CRM – application watching brief	15		Peter Bole <i>Director ICT</i> Des Crilley <i>Director of Customer Services</i>	TBC
ICT15 2014	Unified Comms pre implementation	12		Peter Bole <i>Director ICT</i> Lead officer TBC	TBC
ICT16 2014	Follow ups	9		To provide assurance that high and medium priority recommendations arising from ICT reviews have been implemented.	Quarters 1-4
	Total days	200			

5. Work to Prevent and Pursue Fraud and Corruption

To provide assurance that fraud risks are being adequately and effectively managed

Ref.	Audit	Reason for Audit	Days	Audit Details		
				Comments	Corporate Director	Timing
Anti fraud work – to raise awareness						
CF01 2013	Fraud awareness training	To raise the level of fraud awareness and create a zero tolerance culture towards fraud and corruption (therefore deterring fraud before it is committed and encouraging staff to report their concerns).	50	A programme of fraud awareness training based on an authority wide training needs analysis targeting groups in high risk areas first eg, schools, procurement and social care. This will include an e-learning fraud awareness module (10 days), bespoke fraud awareness presentations (30 days), and a multi-media awareness campaign (10 days). The outcome of this work will be measured through fraud awareness surveys.	Authority wide	Quarters 1-4
Fraud prevention work – to remove weaknesses that could be exploited						
CF02 2014	Social Fund	To assess areas of potential fraud risk in order to make recommendations to remove weaknesses that could be exploited in order to commit fraud.	20	To provide assurance that adequate, robust controls exist and operate to ensure appropriate, bona fide payments.	Amanda Honey	Quarter 1 & 3
CF03 2014	Culture & Sports		20	A review of the level of fraud risk in relation to the use and provision of funding and service delivery.	Amanda Honey	Quarter TBC
CF04 2014	Schools deficit budgets		30	A review of the robustness of controls in relation to schools' budget deficits to provide assurance that supporting evidence is sufficient to mitigate the risk of fraud as a cause of overspend.	Patrick Leeson	Quarter 3

Ref.	Audit	Reason for Audit	Days	Audit Details		
				Comments	Corporate Director	Timing
Detection work – to detect fraud in high risk areas or systems that may be vulnerable						
CF05 2014	National Fraud Initiative	To detect fraud in high risk areas or systems that may be vulnerable	35	Review transactions shown as matches by National Fraud Initiative and investigate and report as appropriate.	Authority wide	Quarter 1
CF06 2014	Member Grants		20	Using data analytics and sample testing to review a significant sample of grant applications and supporting evidence to provide assurance that payments are bona fide.	Amanda Honey/Matt Burrows	Quarter 1
CF07 2014	Member Highways Fund		20	Using data analytics and sample testing review a significant sample of grant applications and supporting evidence. Using data analytics and sample testing to review a significant sample of Members Highways grant awards and supporting evidence to provide assurance that payments are bona fide and in accordance with the scheme requirements.	Mike Austerberry/John Burr	Quarter 4
CF08 2014	Section 17 payments		20	To provide assurance on the appropriateness of s17 payments through review of a sample of decisions made, analytical review of overall spend and testing of a sample of payments.	Andrew Ireland	Quarter TBC
Investigation, sanction and redress.						
XX 2014	Authority wide Investigations	To ensure allegations of fraud are properly investigated and appropriate sanctions applied.	235	Investigate suspected fraud in a timely, professional, and cost effective manner ensuring that all appropriate sanctions are applied and any losses are recovered.	Authority wide	As required
	Total Days		450			

7. Summary

Audit	2013/2014
	Days
Core Assurance	375
Core Financial Assurance	504
Risk/Priority Based	880
IT audit plan	200
Proactive and Reactive Counter fraud work	450
Follow up of audits with no/limited assurance and recommendations with high priority rating	80
Liaison, advice and information and support for system/service development	135
Potential emerging issues (contingency)	135
Parishes	40
KFRA	95
Grant claims	150
Other certifications	20
Total Days	3064