

April 2014

# Kent County Council

Internal Audit

Annual Audit Plan April 2014 – March 2015

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# Internal Audit Plan

## Introduction

- Public Sector Internal Audit Standards (2013)<sup>1</sup> require 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 require 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.”
- For the purpose of this risk based plan, the Charter is included within the Internal Audit Manual, and has been approved by the Governance and Audit Committee.
- 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

- 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 will flag up areas of risk that if addressed could improve the control environment. The implementation of management actions are monitored to assess any areas where there may be an increased level of risk exposure.

- In addition, Internal Audit’s work will be informed by fraud investigations and fraud risk management work. For 2014/15, the audit plan includes a continuing emphasis on counter-fraud work following the Council’s adoption of a revised Anti-

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

Fraud and Corruption Strategy in July 2013, reaffirming its zero tolerance approach to fraud and corruption.

6. 2013/14 was a year of significant change for the Council with continued unprecedented savings requirements due to further reductions to the budget and the launch of the 'Facing the Challenge' transformation programme. This level of change, including saving and efficiency requirements, will continue into 2014/15. Therefore the Internal Audit plan has been developed to take account of the ongoing changes outlined in 'Facing the Challenge'. 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 ourselves and senior officers as well as a sample of checkpoint reviews of projects being monitored by the Corporate Portfolio Office and a review of evidence to support recommendations from market engagement and service reviews. We continue to retain a contingency of available audit days 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 outside providers. The specialist IT audit contract is currently carried out by Mazars (successors to Deloitte Public Sector Internal Audit Limited). A new 2 year contract is being retendered to commence in August 2014. 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 plan, 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 audit and the investigation of frauds and irregularities. For 2014/15 the internal audit team will continue to perform detailed compliance reviews of contracts within its core programme.
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, Outdoor Education Centres, Libraries 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 2014/15, 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 and their audit committee. 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 2014/15, 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 relatively 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 wholly owned companies.

***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 issues identified where improvements in the design or application of controls would reduce the risk profile. Each audit is given an assurance - high, substantial, adequate, limited or no assurance. A risk rating will be applied to each issue identified - high, medium or low. For high risk issues, immediate management action is suggested and we will follow up all agreed management actions. For medium risk issues identified we will seek assurance from the accountable manager that the agreed action has been implemented and may follow up a sample. We will not actively follow up low risk issues. Where agreed management actions with a high risk 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 is referenced against the responsible Corporate Director as well as the relevant lead officer(s).

# 1. Core Assurance

To provide assurance on core aspects of internal control authority wide

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
CA01 2015	Annual Governance Statement	15	A review of directorates' governance returns to support the Annual Governance statement.	<b>Authority Wide</b>  <b>Geoff Wild</b> <i>Director of Governance and Law</i>
CA02 2015	Strategic Partnership Governance	20	A review of the governance arrangements for the Council's Strategic Partnerships.	<b>Authority Wide</b>  <b>David Cockburn</b> <i>Corporate Director of Strategic and Corporate Services</i>
CA03 2015	Corporate Governance	20	A review of the Council's Corporate Governance Framework to support the Annual Governance Statement.	<b>David Cockburn</b> <i>Corporate Director of Strategic and Corporate Services</i> <b>Geoff Wild</b> <i>Director of Governance and Law</i>
CA04 2015	Schemes of Delegation	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.	<b>Authority Wide</b>  <b>Geoff Wild</b> <i>Director of Governance and Law</i>
CA05 2015	Risk Management	15	A review of the Council's risk management arrangements to support the Annual Governance Statement.	<b>Authority Wide</b>  <b>Richard Hallett/Mark Scrivener</b> <i>Head of Business Intelligence, / Corporate Risk Manager</i>
CA06 2015	Business continuity and resilience planning	15	To provide assurance that continuity and resilience plans are adequate and effective to ensure the Council can continue to delivery priorities in the event of disruption.	<b>Authority Wide</b>  <b>Paul Crick/Stuart Beaumont/ Steve Terry</b> <i>Director of Environment, Planning &amp; Enforcement/ Head of Community Safety and Emergency Planning/ Emergency Planning Manager</i>



Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
CA07 2015	Information Governance	20	To provide assurance on compliance with information governance standards on a cyclical basis excluding records management requirements.	<b>Authority Wide</b>  <b>Geoff Wild</b> <i>Director of Governance and Law</i>
CA08 2015	Records management	15	To provide assurance on compliance with organisational and statutory requirements.	<b>Authority Wide</b>  <b>Geoff Wild/ Elizabeth Barber</b> <i>Director of Governance and Law/ Records Manager</i>
CA09 2015	Customer Feedback	25	A review of customer feedback to provide assurance that feedback is recorded, reported and responded to appropriately.	<b>Authority Wide</b>  <b>Jane Kendal</b> <i>Head of Service, Customer Relationships</i>
CA10 2015	Contract Management – individual contracts – based on Analytical Review	40	A review of a sample of contracts based on an analytical review of payment profiles and other criteria. The review will cover the contract management processes in place to provide assurance that these are effective.	<b>Authority Wide</b>
CA11 2015	KCC Company Governance/ Alternative Service Delivery Models	40	Cyclical assurance on a sample of companies to ensure compliance with KCC protocol for companies in which KCC has an interest. The review will also include ongoing advice on the introduction of ASDMs for providing Council services to ensure compliance with best practice governance arrangements.	<b>Authority Wide</b>  <b>Andy Wood/ Geoff Wild</b> <i>Corporate Director of Finance and Procurement/ Director of Governance and Law</i>
CA12 2015	Remote Sites Compliance Audits	150	A risk based rolling programme of establishment reviews to incorporate both financial controls and care standards.  Establishments will include but not be limited to, residential homes, respite units and day centres as well as Children's Centres, PRUs, youth hubs, country parks and other remote sites.	<b>Authority Wide</b>
CA13	Transformation Portfolios including market engagement and service reviews, Corporate Portfolio Office Support, and ongoing review of processes.	120	An audit of the transformation portfolios as they develop and decisions are made. Audits will be scoped and agreed for individual Portfolios as relevant. Also will include checkpoint reviews of programmes within the portfolios	<b>Authority Wide</b>  <b>David Cockburn/ John Burr/ Paul McCallum</b> <i>Corporate Director of Strategic and Corporate Services/Director of Transformation/ Head of Corporate Portfolio Office</i>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
CA14 2015	Contracts of employment	15	To provide assurance on the controls over new contracts and changes to existing contracts of employment	<b>Authority Wide</b>  <b>Amanda Beer</b> <i>Corporate Director of Human Resources</i>  <b>Nicola Hirshfield</b> <i>Acting Head of HRBC</i>
CA15 2015	Equality and Fairness at Work – Grievance and Appeals	20	A cyclical audit of HR support and advice specifically focussing on compliance with the Grievance and Appeals processes contained in Scheme of Conditions (Blue Book).	<b>Amanda Beer</b> <i>Corporate Director of Human Resources</i>  <b>Ian Allwright</b> <i>Employment Policy Manager</i>
CA16 2015	Health and Safety – Follow up Audit	10	To follow up the previous audit in 2011/12 to ensure that recommendations have been fully implemented.	<b>Amanda Beer</b> <i>Corporate Director of Human Resources</i>  <b>Helen Bale</b> <i>Head of Health and Safety</i>
CA17 2015	Use of Recruitment Agencies	25	An audit of the use of agencies for senior appointments, hard to fill roles and the ongoing sourcing of temporary staff to provide an assurance on compliance with the council's procurement policies and procedures and ensuring achievement of service objectives.	<b>Authority Wide</b>  <b>Amanda Beer</b> <i>Corporate Director of Human Resources</i>  <b>Rob Semens/ Sue Goymer</b> <i>HR Business Partner/ HRBC Recruitment Manager</i>
	<b>Total days</b>	<b>585</b>		



## 2. Core Financial assurance

To provide assurance on core aspects of financial internal control

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead Officer
CS01 2015	General Ledger	20	A review of controls over the Oracle General Ledger including feeder systems, journals and bank reconciliations.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Emma Feakins</b> <i>Chief Accountant</i>
CS02 2015	Revenue budget monitoring	20	A review of the processes and procedures involved in Revenue Budget Monitoring to provide assurance that forecasts are accurate and reliable.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Simon Pleace</b> <i>Revenue Finance Manager</i>
CS03 2015	Revenue Budget Build and MTFP	30	A review of the 2014/15 budget build process from budget initiation to population of the budget book, MTP and CP.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Simon Pleace/Dave Shipton</b> <i>Revenue Finance Manager/Head of Financial Strategy</i>
CS04 2015	VAT	15	A review of the controls operating on VAT to provide assurance that VAT accounting is accurate, reliable and in line with HMRC requirements.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Emma Feakins</b> <i>Chief Accountant</i>
CS05 2015	Inland Revenue Accounting	15	A review of the accounting arrangements for HMRC payments – P11D, PAYE, NIC to provide assurance that these payments are accurate, timely and in line with HMRC requirements.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Emma Feakins</b> <i>Chief Accountant</i>
CS06 2015	Payments Process	30	A key financial systems audit review of the accounts payable system and iProcurement.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Kim Howard/ Deanna Fernandez</b> <i>P2P Manager/ Payments Manager</i>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead Officer
CS07 2015	Accounts Receivable	20	A review of controls over the Oracle AR processing including raising manual invoices, use of AR Wizard and client billing through SWIFT.	<b>Andy Wood</b> <i>Corporate Director of Finance and Procurement</i>  <b>Michelle Vickery</b> <i>Assessment &amp; Income Manager</i>
CS08 2015	Payroll	20	A review of the Payroll process for KCC staff to provide assurance on key controls covering payroll production, accounting, payment and bank reconciliation.	<b>Amanda Beer/ Andy Wood</b> <i>Corporate Director of Human Resources/ Corporate Director of Finance and Procurement</i>  <b>Nicola Hirshfield/ Richard Vince</b> <i>Acting Head of HRBC/ HRBC Development and Control Manager</i>
CS09 2015	Bank Accounts	20	A review of the operation of imprest bank accounts held by KCC to provide assurance that proper governance arrangements are in place and that accounts are reconciled regularly.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Deanna Fernandez</b> <i>Payments Manager</i>
CS10 2015	Financial Assessment Unit	20	A review of the control arrangements operating in the Financial Assessment Unit to provide assurance that procedures and processes in place ensure the accurate assessment of financial contributions.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Michelle Vickery</b> <i>Assessment and Income Manager</i>
CS11 2015	Client Financial Affairs	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.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Michelle Vickery</b> <i>Assessment and Income Manager</i>
CS12 2015	Corporate Purchase cards	15	A review of the arrangements for the use of Corporate Purchase Cards to ensure payments are in line with KCC procedures, are appropriate and bona fide.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Deanna Fernandez</b> <i>Payments Manager</i>
CS13 2015	Insurance	20	A review of the arrangements for managing insurance cover for KCC and claims handling procedures.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Darryl Mattingly</b> <i>Insurance Manager</i>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead Officer
CS14 2015	Treasury Management	7	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.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Alison Mings</b> <i>Treasury and Investments Manager</i>
CS15 2015	Pensions investments income	7	Annual assurance that there are appropriate controls in place surrounding investments income within the Pension Fund.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Alison Mings</b> <i>Treasury and Investments Manager</i>
CS16 2015	Pension contributions	7	Annual review of key financial controls over pension contributions to provide assurance on the accuracy of contributions in line with defined percentages.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Alison Mings</b> <i>Treasury and Investments Manager</i>
CS17 2015	Schools Returns	15	A review of processes and controls over monitoring of statutory school returns.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Yvonne King</b> <i>Schools Financial Services Manager</i>
CS18 2015	Schools Financial Services	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.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Yvonne King</b> <i>Schools Financial Services Manager</i>
CS19 2015	Procurement	25	An annual cyclical review of procurement to provide assurance on compliance with the processes and procedures contained in the Council's policy document 'Spending the Council's Money'.	<b>Andy Wood</b> <i>Corporate Director of Finance &amp; Procurement</i>  <b>Henry Swan</b> <i>Head of Procurement</i>
CS20 2015	Recharges	20	A review of the arrangements for internal recharges to ensure they are accurate, predictable and based on robust criteria.	<b>Authority Wide</b>
	<b>Total Days</b>	<b>366</b>		

### 3. Risk / Priority Based

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

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
Strategic and Corporate Services				
RB01 2015	Property – Capital Project Delivery	40	A review of a sample of capital projects (including schools) to provide assurance on the controls in place over contract award, contract management, capital accounting and achievement of VFM.	<b>David Cockburn/ Patrick Leeson</b> <i>Corporate Director of Business Strategy and Support/ Corporate Director Education and Young People Services</i>  <b>Kevin Shovelton/ Rebecca Spore/ Cath Head</b> <i>Director of Education Planning and Access/ Director of Property &amp; Infrastructure Support/ Head of Financial Management</i>
RB02 2015	Property Service Desk	20	Audit of procedures and controls in place to respond to calls to the property service desk for repairs and maintenance work.	<b>David Cockburn</b> <i>Corporate Director of Strategic and Corporate Services</i>  <b>Rebecca Spore</b> <i>Director of Property and Infrastructure Support</i>
RB03 2015	Total Facilities Management	25	To provide assurance that the contract is being managed effectively and delivering planned benefits	<b>David Cockburn</b> <i>Corporate Director of Strategic and Corporate Services</i>  <b>Rebecca Spore</b> <i>Director of Property and Infrastructure Support</i>
RB04	New Ways of Working	20	To provide assurance on the progress of the New Ways of Working project and the delivery of anticipated benefits. This is a wide-reaching project covering rationalisation of the Council's estate and provision of appropriate facilities to staff. It also links to the realignment of services in KCC.	<b>David Cockburn</b> <i>Corporate Director of Strategic and Corporate Services</i>  <b>Rebecca Spore/ Peter Bole</b> <i>Director of Property and Infrastructure Support/ Director of ICT</i>
	Total Days	105		

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
Social Care, Health and Wellbeing				
RB05 2015	Public Health outcomes – Sexual Health	20	<p>To provide assurance on a cyclical basis in relation to achievement of key public health outcomes. In 2014/15 this will focus on sexual health.</p> <p>In particular the audit will focus on data quality issues and contract management processes associated with the new contract procurement.</p>	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Andrew Scott-Clarke</b> <i>Acting Director of Public Health</i></p>
RB06 2015	Prescribing	15	To provide assurance on financial and medicine management to meet funding and public health requirements	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Andrew Scott-Clarke</b> <i>Acting Director of Public Health</i></p>
RB07 2015	NICE Guidance	15	A review of the arrangements for compliance with NICE quality standards, in particular the new Public Health Guidance currently in development.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Andrew Scott-Clarke</b> <i>Acting Director of Public Health</i></p>
RB08 2015	Serious untoward incidents	20	A review of the recording, investigation and reporting of SUIs.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Andrew Scott-Clarke</b> <i>Acting Director of Public Health</i></p>
RB09 2015	Direct Payments	20	The audit will provide assurance over the implementation and effectiveness of new processes put in place during 2013/2014.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Anne Tidmarsh/ Penny Southern</b> <i>Directors of OPPD and LDMH</i></p>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
RB10 2015	Enablement Service (KEaH)	30	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.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Anne Tidmarsh</b> <i>Director of OPPD</i>
RB11 2015	Supervisions	25	To provide assurance that an appropriate level of supervisions are undertaken and that these meet statutory and KCC policy requirements.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Anne Tidmarsh/ Penny Southern</b> <i>Directors of OPPD and LDMH</i>
RB12 2015	Health and Social Care Integration – Kent Card	20	A review of the progress and implementation of an integrated service for the users of the Kent Card.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Anne Tidmarsh/ Penny Southern</b> <i>Directors of OPPD and LDMH</i>
RB14 2015 (no RB13)	Health and Social Care Integration – Better Care Fund	12	A watching Brief on the Council's preparedness for the implementation of the Better Care Fund.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Anne Tidmarsh/ Director of OPPD</b>
RB15 2015	Health and Social Care Integration – Health Monies spend/ audit	30	The audit review will be carried out to provide assurance that the Council are in a position to evidence spending in compliance with Department of Health requirements.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Mark Lobban</b> <i>Director of Strategic Commissioning</i>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
RB16 2015	Optimisation	30	This review is further to the pilot/ sandbox work carried out by Newton Europe during 2013/2014. It will provide assurance on implementation following county-wide roll out.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Anne Tidmarsh</b> <i>Director of OPPD</i>
RB17 2015	Care Bill Preparedness	12	A watching Brief on the Council's preparedness for the enactment of the Care Bill.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Anne Tidmarsh/ Penny Southern</b> <i>Directors of OPPD and LDMH</i>
RB18 2015	Promoting Independence Reviews	20	To provide assurance on the process and evidence base to support reviews undertaken and to ensure sufficiency to defend any complaints or challenges.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Anne Tidmarsh</b> <i>Director of OPPD</i>
RB19 2015	Foster Care	30	The exact scope will be decided based on the Market Engagement and Service Review being carried in Phase 2. However we will include assurance on the effectiveness of controls covering budget monitoring and payments.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i> <b>Mairead MacNeil</b> <i>Director Specialist Children's Services</i>
RB20 2015	Adoption	30	The exact scope will be decided based on the Market Engagement and Service Review being carried in Phase 2. However we will include assurance on the effectiveness of controls covering budget monitoring and payments.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Mairead MacNeil</b> <i>Director Specialist Children's Services</i>
RB21 2015	Children's Services Transformation Programme	12	A watching brief to provide advice and support on the CSTP.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Mairead MacNeil</b> <i>Director Specialist Children's Services</i>



Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
RB22 2015	Children's Services Transformation Programme	15	To provide assurance, in liaison with the CPO, on the baseline/figures assumptions to inform savings targets.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Mairead MacNeil</b> <i>Director Specialist Children's Services</i></p>
RB23 2015	Commissioning and Quality in Care Frameworks	24	An ongoing watching brief to provide advice on and support to both developing frameworks followed by post implementation reviews.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Mark Lobban</b> <i>Director of Strategic Commissioning</i></p>
RB24 2015	Supporting People	25	A watching brief and subsequent audit to provide assurance on the contract re-tender process. This follows an audit carried out in 2012/2013 identifying a number of issues in relation to contract letting and monitoring.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Mark Lobban</b> <i>Director of Strategic Commissioning</i></p>
RB25 2015	Kent Drug and Alcohol Action Team (KDAAT)	25	This procurement is new to Strategic Commissioning. The audit aims to provide assurance on the handover of a 'safe service' and the future contract procurement and monitoring.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Mark Lobban</b> <i>Director of Strategic Commissioning</i></p>
RB26 2015	Adult social care transformation programme (ASCTP)	12	Continued ongoing review to provide assurance on the achievement of key stages within the ASCTP.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Mark Lobban</b> <i>Director of Strategic Commissioning</i></p>
RB27 2015	Domiciliary Care – Post Contract Review	20	A post contract review of the domiciliary care contract to provide post award assurance on the procurement and performance monitoring.	<p><b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Mark Lobban</b> <i>Director of Strategic Commissioning</i></p>
	<b>Total Days</b>	<b>462</b>		

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
Education and Young People Services				
RB28 2015	Home to School Transport including Special Educational Needs	25	The exact scope will be decided based on the Market Engagement and Service Review being carried in Phase 2.	<p><b>Patrick Leeson/ Mike Austerberry</b> <i>Corporate Director of Education and Young People Services/ Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>Kevin Shovelton/ David Hall</b> <i>Director of Education Planning and Access/ Deputy Director Highways and Transportation</i></p>
RB29 2015	Elective Home Education/ Home Tuition and Children Missing Education	15	An audit to provide assurance that the issues identified and recommendations made in a recent review of CME by OFSTED have been addressed by KCC.	<p><b>Patrick Leeson</b> <i>Corporate Director of Education and Young People Services</i></p> <p><b>Kevin Shovelton</b> <i>Director of Education Planning and Access</i></p>
RB30 2015	Data Quality, Education and Social Care	30	To provide assurance on data quality and interfaces between Education and Young Persons and Social Care services, particularly in relation to SEN, Preventative Services, links to Specialist Children's Services and any transition to Adult Social Care and Health Services.	<p><b>Patrick Leeson</b> <i>Corporate Director of Education and Young People Services</i></p> <p><b>Sue Rogers</b> <i>Director of Education Quality and Standards</i></p>
RB31 2015	Workplace Nurseries	15	A review of the current provision of 3 nurseries, to provide assurance that these operate efficiently and effectively, with appropriate measures in place to manage risk and to inform future service delivery options.	<p><b>Patrick Leeson</b> <i>Corporate Director of Education and Young People Services</i></p> <p><b>Sue Rogers</b> <i>Director of Education Quality and Standards</i></p>
RB32 2015	Additional Funding	35	To provide assurance that additional funding (including Pupil Premium and collaborations) aimed at narrowing the gap in achievement through addressing inequalities is being utilised appropriately and effectively by schools in receipt of funding.	<p><b>Patrick Leeson</b> <i>Corporate Director of Education and Young People Services</i></p> <p><b>Sue Rogers</b> <i>Director of Education Quality and Standard</i></p>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
RB33 2015	Special Educational Needs (SEN) Assessment and Funding	25	The exact scope will be decided based on the Market Engagement and Service Review being carried in Phase 2. However this is likely to include a review of a sample of schools to seek evidence that SEN funds are utilised appropriately.	<p><b>Patrick Leeson</b> <i>Corporate Director of Education and Young People Services</i></p> <p><b>Kevin Shovelton</b> <i>Director of Education Planning and Access</i></p>
RB34 2015	Schools themed reviews	35	Following the audits in 2013/2014 of procurement in schools, the audit in 2014/2015 will follow up on recommendations made to provide assurance on compliance with 'Spending the Council's Money' and EU legislation. The scope will be extended to review the use of purchase cards, an area at risk of fraud and error.	<p><b>Patrick Leeson/ Andy Wood</b> <i>Corporate Director of Education and Young People Services/ Corporate Director of Finance and Procurement</i></p> <p><b>Keith Abbott</b> <i>Director of School Resources and EY Finance Business Partner</i></p>
RB35 2015	Troubled Families	15	A statutory requirement for audit of the self-assessment process to support Payment by Results Claims.	<p><b>Patrick Leeson</b> <i>Corporate Director of Education and Young People Services</i></p> <p><b>Angela Slaven</b> <i>Interim Director of Preventative Services</i></p>
RB36 2015	KIAS – including Checkpoint Review	25	To provide assurance on the continued integration of adolescent services, including follow-up of recommendations made as a result of our 13/14 audit and, in liaison with the CPO, to review the programme at 'checkpoints' to provide assurance on stop/go decisions.	<p><b>Patrick Leeson/ Andrew Ireland</b> <i>Corporate Director of Education and Young People Services/ Corporate Director of Social Care, Health and Wellbeing</i></p> <p><b>Angela Slaven</b> <i>Interim Director of Preventative Services</i></p>
	<b>Total Days</b>	<b>220</b>		

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
Growth, Environment and Transport				
RB37 2015	Broadband Development UK (BDUK)	12	To provide ongoing assurance on achievement of key stages as required by BDUK (Watching Brief).	<b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i>  <b>Barbara Cooper/ Liz Harrison</b> <i>Director of Economic Development/ Economic Development Manager</i>
RB38 2015	Regional Growth Fund	20	Assurance on the governance and controls over loans, grants and investments related to Regional Growth Funding.	<b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i>  <b>Barbara Cooper</b> <i>Director of Economic Development</i>
RB39 2015	Developer contributions	25	A review of developer contributions (Section 107) to ensure that the controls in place are transparent, effective and comply with the Council's policies and procedures.	<b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i>  <b>Barbara Cooper</b> <i>Director of Economic Development</i>  <b>Rebecca Spore</b> <i>Director of Property and Infrastructure Support</i>
RB40 2015	Highway term maintenance contract payments	25	A review of the payments made under the Highway Term Maintenance Contract to provide assurance that the controls in place are effective to ensure that payments are accurate, in line with contract provisions and relate to specific work carried out.	<b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i>  <b>John Burr</b> <i>Director of Highways. Transportation and Waste</i>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
RB41 2015	Gypsy and Traveller Unit (Allocation of sites)	10	A review of the controls in place for the allocation of sites by the Gypsy and Traveller Unit to ensure these are effective, fair and transparent.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>Paul Crick</b> <i>Director of Environment, Planning and Enforcement</i></p>
RB42 2015	Concessionary Fares	20	A review of the controls over concessionary fares to ensure they are accurate and in line with agreed contract provisions.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>John Burr/ David Hall</b> <i>Director of Highways, Transportation and Waste/ Deputy Director of Highways and Transportation</i></p>
RB43 2015	Household Waste and Recycling Contract	12	An ongoing watching brief on the implementation of the new Household Waste and Recycling Contract.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>John Burr/ Roger Wilkin</b> <i>Director of Highways, Transportation and Waste/ Head of Waste Services</i></p>
RB44 2015	Waste Contract Management	25	A review of a sample of waste contracts to ensure that the controls in place for contract management and payments are appropriate and effective.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>John Burr/ Roger Wilkin</b> <i>Director of Highways, Transportation and Waste/ Head of Waste Services</i></p>
RB45 2015	West Kent Waste Partnership	12	A watching brief of the arrangements in place for operation and management of the West Kent Waste Partnership.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>John Burr/ Roger Wilkin</b> <i>Director of Highways, Transportation and Waste/ Head of Waste Services</i></p>

Ref.	Audit	Days	Audit Details	
			Rationale	Corporate Director & Lead officer
RB46 2015	Kent Resource Partnership	5	A short review of the Kent Resource Partnership to assess governance in line with the aims of the partnership agreement and the overall value for money of the arrangement.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>John Burr/Roger Wilkin</b> <i>Director of Highways, Transportation and Waste/Head of Waste Services</i></p>
RB47 2015	Libraries Programme – Check Point Review	20	A checkpoint review of the Libraries programme to provide assurance on progress at key stages.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>Cath Anley</b> <i>Head of Libraries, Registration and Archives</i></p>
RB48 2015	Commercial Services - Carbon Reduction Commitment	10	A review of the Carbon Reduction Commitment annual return to provide assurance on the accuracy of base data and the management processes in place to ensure the evidence pack submitted to Central Government is accurate and complete.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p> <p><b>Paul Crick/Andy Morgan</b> <i>Director of Environment, Planning &amp; Enforcement/Head of Energy Management, Commercial Services</i></p>
RB49 2015	Commercial Services – Watching Brief	25	A continuing watching brief on governance arrangements and other developments at Commercial Services.	<p><b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i></p>
	<b>Total Days</b>	<b>221</b>		
	<b>Total – Risk Based /Priority Audits</b>	<b>1,008</b>		

## 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
	Indicative reviews shown below: <ul style="list-style-type: none"> <li>• Application Reviews</li> <li>• Post Implementation reviews</li> <li>• Telecommunications</li> <li>• Network Controls</li> <li>• Infrastructure and Operating Platform Reviews</li> <li>• Infrastructure, Server, Desktop Hardware/ Software Support</li> <li>• IT Infrastructure Library – IT Service Management</li> <li>• Information Security (including Website)</li> <li>• Website Publishing Controls and Content Management</li> <li>• Internet and Email/ Anti-Virus Controls</li> <li>• Software Licensing</li> <li>• Contingency</li> </ul>	175	The ICT Audit Plan will be finalised and agreed on completion of a comprehensive risk based analysis by the successful contractor following a procurement exercise currently ongoing. Indicative areas are shown on the left with days to be allocated on a cyclical/ risk basis over a three year period.	<b>Peter Bole</b>  <i>Director of ICT</i>
	<b>Total Days</b>	<b>175</b>		



## 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
Anti-fraud work – to raise awareness					
CF01 2015	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.	Authority wide
Fraud prevention work – to remove weaknesses that could be exploited					
CF02 2015	Expenses – Members and Officers	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 and bona fide payments.	David Cockburn/ Geoff Wild Corporate Director of Business Strategy and Support/ Director of Governance and Law
CF03 2015	Safeguarding – Financial Abuse		20	To develop a protocol for the involvement of the audit fraud team in specific cases and to provide advice and assistance with cases where required.	Andrew Ireland Corporate Director of Social Care, Health and Wellbeing  Anne Tidmarsh/ Penny Southern Directors of OPPD and LDMH

Ref.	Audit	Reason for Audit	Days	Audit Details	
				Comments	Corporate Director
Detection work – to detect fraud in high risk areas or systems that may be vulnerable					
CF04 2015	Sports Grants	To detect fraud in high risk areas or systems that may be vulnerable and to make recommendations to secure arrangements.	20	Using data analytics and sample testing to review a significant sample of sports grant applications and supporting evidence to provide assurance that payments are bona fide.	<b>Mike Austerberry</b> <i>Interim Corporate Director of Growth, Environment and Transport</i>  <b>Paul Crick</b> <i>Director of Planning and Environment</i>
CF05 2015	Apprenticeships		15	Using data analytics and sample testing to review a significant sample of apprentice grant payments and supporting evidence to provide assurance that payments are bona fide.	<b>Patrick Leeson</b> <i>Corporate Director of Education and Young People Services</i>  <b>Sue Rogers</b> <i>Director of Education Quality and Standards</i>
CF06 2015	Children's Payments- Section 17		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.	<b>Andrew Ireland</b> <i>Corporate Director of Social Care, Health and Wellbeing</i>  <b>Mairead MacNeil</b> <i>Director Specialist Children's Services</i>
Investigation, sanction and redress.					
CF07 2015	Authority wide Investigations	To ensure allegations of fraud are properly investigated and appropriate sanctions applied.	355	Investigate suspected fraud in a timely, professional, and cost effective manner ensuring that all appropriate sanctions are applied and any losses are recovered. This work will include a review of transactions shown as matches by National Fraud Initiative and investigate and report as appropriate.	<b>Authority wide</b>
	Total Days		500		

## 7. Summary

Audit	2014/2015
	Days
Core Assurance	585
Core Financial Assurance	366
Risk/Priority Based	1008
IT audit plan	175
Proactive and Reactive Counter fraud work	500
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 other Certifications	150
<b>Total Days</b>	<b>3,269</b>