

APPENDIX A



Kent County Council

Internal Audit

Annual Audit Plan April 2015 – March 2016

1. Core Assurance

To provide assurance on core aspects of internal control authority wide

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA01 2016	Annual Governance Statement 2014/15	15	1	1	A review of individual directorate governance returns to support the Annual Governance statement.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director Strategic & Corporate Services</i></p> <p>Geoff Wild <i>Director of Governance and Law</i></p>
CA02 2016	Business Continuity	15	1	1	To provide assurance that Business Continuity plans are adequate and effective to ensure the Council can continue to deliver priority services in the event of disruption.	<p>Authority Wide</p> <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>Paul Crick/ Tony Harwood <i>Director of Environment, Planning & Enforcement/ Resilience and Emergencies Manager</i></p>
CA03 2016	Transparency Code Compliance	15	1	1	Audit of the Council's transparency reporting to provide assurance that current legislative requirements are adhered to.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director Strategic & Corporate Services</i></p> <p>Geoff Wild <i>Director of Governance and Law</i></p>
CA04 2016	Information Governance	15	1	3	To provide assurance on compliance with information governance standards on a cyclical basis.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Geoff Wild <i>Director of Governance and Law</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA05 2016	Performance Management and KPI Reporting	25	1	2	A review of the Council's performance management arrangements to ensure they are fit for purpose. This will include a review of data quality for a sample of key performance indicators to ensure performance reporting is based on accurate information allowing robust decision making.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director Strategic & Corporate Services</i></p> <p>TBA/ Richard Fitzgerald <i>Director of Strategic Business Development and Intelligence/ Performance Manager</i></p>
CA06 2016	Risk Management	30	1	3	A review of the Council's risk management arrangements to support the Annual Governance Statement. Focus will be on directorate risk management arrangements and how these feed up to Divisional and Corporate Risk Registers.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director Strategic & Corporate Services</i></p> <p>David Whittle/ Mark Scrivener <i>Director of Strategy, Policy, Relationships and Corporate Assurance/ Risk Manager</i></p>
CA07 2016	Corporate Governance - KCC as a whole	25	1	4	A review of the Council's overall Corporate Governance Framework to support the Annual Governance Statement.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Geoff Wild <i>Director of Governance and Law</i></p>
CA08 2016	Departmental Governance Review – Public Health	25	1	3	A pilot comprehensive financial and non-financial governance and performance review to develop an assessment tool for future reviews of the standards of governance and management at more senior levels across the council.	<p>Social Care, Health and Wellbeing</p> <p>Andrew Scott-Clark <i>Director of Public Health</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA09 2016	Corporate Governance – alternative service delivery models	15	1	Ongoing	To provide assurance over the governance arrangements put in place for new alternative service delivery models.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Geoff Wild <i>Director of Governance and Law</i></p>
CA10 2016	Implementation of Strategic Commissioning Framework	20	1	3	Review of the implementation of the Council's strategic commissioning framework, to provide assurance that the framework is complied with, supports achievement of strategic outcomes and aligns with KCC Policy and relevant legislation, including procurement processes.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Olivia Crill <i>Transformation Manager</i></p> <p>TBA <i>Director of Strategic Business Development and Intelligence</i></p>
CA11 2016	Declarations of Interest	20	2	2	An annual data matching exercise comparing Companies House data with payroll, accounts payable and declarations of interest made via Employee Self Service to provide assurance that potential conflicts of interest have been declared and are being appropriately managed.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p>
CA12 2016	Programme Management and Corporate Assurance Functions	25	1	2	To provide assurance that there are robust project and programme management processes in place with appropriate oversight and review of change programmes across the Council,	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA13 2016	Portfolio and Programme Check Point Reviews	40	2	Ongoing	A series of short, focussed reviews at key points in programme/ project lifecycle - these will be scoped and agreed for individual Portfolios as relevant.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i></p>
CA14 2016	Transformation and Change – Major Outsource arrangements	25	1	4	Audit of the management of outsourced functions once implemented. To include monitoring of performance and engagement with new providers, whether through outsource contracts, partnership working or other arrangements.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>TBA <i>Director of Strategic Business Development and Intelligence</i></p>
CA15 2016	Consultation	20	1	1	To provide assurance that the legislative requirements for consultation with service users and other interested bodies are adhered to and that the feedback is appropriately considered.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Geoff Wild <i>Director of Governance and Law</i></p>
CA16 2016	Strategic Transformation Partnership Contracts	20	1	1	Audit of the management of all Strategic Transformation Partnership contracts. To include the arrangements in place to monitor deliverables/KPIs, resolve performance issues and calculate and approve payments under the contract.	<p>Authority Wide</p> <p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA17 2016	Contact Point	20	1	2	To provide assurance that Contact Point operates effectively and in line with the Customer Service strategy, acting as the prime point of contact for the Council's service users, responding to enquiries where possible and handing off to other areas of the council where appropriate.	Strategic and Corporate Services Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Jane Kendal <i>Customer Service Manager</i>
CA18 2016	Recruitment and retention incentives	20	1	3	An audit of the use of recruitment and retention incentives (including ex-gratia payments) for hard to fill posts, including Children's Social Workers, to provide assurance that such incentives are appropriately deployed, that payments made are in line with contractual arrangements. and that objectives are achieved.	Authority Wide Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i> Philip Segurola <i>Interim Director of Specialist Children's Services</i>
CA19 2016	Recruitment controls	25	1	2	To provide assurance that the Council has adequate controls in place to ensure new employees, including those that TUPE to KCC, have the right to reside and work in the UK, are appropriately qualified, references have been received, DBS checks have been completed and training, i.e. induction, has been received on KCC culture and Policy.	Authority Wide Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i> Jackie Turner-Robinson <i>Head of Business Service Centre</i>
CA20 2016	KCC Payroll - key controls	20	2	1	A cyclical audit of key controls over KCC payroll, including controls over the set-up of new starters, processing leavers and recovery of overpayments. This audit will also consider impact of the increasing use of manager self-service via Oracle.	Strategic and Corporate Services Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i> Jackie Turner-Robinson <i>Head of Business Service Centre</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA21 2016	Pensions Payroll	20	1	1	To provide assurance that the Local Government Pensions payroll process is appropriately controlled. To cover the set-up of new pensions (including communication with the Pensions Team), terminations and any changes to pension amounts.	Strategic and Corporate Services Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i> Jackie Turner-Robinson <i>Head of Business Service Centre</i>
CA22 2016	Pension scheme administration	20	2	2	Audit to provide assurance over the accuracy and timeliness of pension scheme processing for the Kent Local Government pension scheme. To include pension scheme joiners, leavers, transfers in/out and retirements (lump sum payment and initiation of pension payments via Payroll).	Strategic and Corporate Services Andy Wood <i>Corporate Director of Finance & Procurement</i> Barbara Cheatle <i>Pensions Manager</i>
CA23 2016	Member and Officer Expenses - follow up	15	1	4	To provide assurance that the issues identified in the 2014/15 audit of Member and Officer expenses have been appropriately addressed and that expenses are paid in line with policy.	Authority Wide Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i>
CA24 2016	DBS (Disclosure and Barring Service) Process	20	1	3	To provide assurance that all staff (both permanent and temporary) and contractors are subject to DBS checks as relevant and that any issues identified are dealt with appropriately.	Authority Wide Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i> Jackie Turner-Robinson <i>Head of Business Service Centre</i>
CA25 2016	Oracle Right Now	20	2	3	To provide assurance that the Oracle Right Now system is operating effectively following its implementation.	Strategic and Corporate Services Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA26 2016	Learning and Development	20	1	1	To provide assurance that the Council's Learning and Development arrangements focus on the key skills required to support the strategic objectives. To include take-up of mandatory training for staff and managers such as: <ul style="list-style-type: none"> - Induction training - Information Governance - Kent Manager 	Authority Wide Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i> Paul Royel <i>Head of Employment Strategy</i>
CA27 2016	Compromise agreements and disciplinary	25	1	3	Audit of the disciplinary process and the use of compromise agreements for staff leaving the Council, to ensure that their use is appropriate and authorised.	Authority Wide Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i> Paul Royel <i>Head of Employment Strategy</i>
CA28 2016	Contract extensions and variations	20	1	1	To provide assurance that contract extensions are variations are appropriately authorised when they are entered into.	Authority Wide Andy Wood <i>Corporate Director, Finance and Procurement</i> Henry Swan <i>Head of Procurement</i>
	Total days	595				

2. Core Financial Assurance

To provide assurance on core aspects of financial internal control

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CS01 2016	Schools Financial Services - system of audit	20	1	4	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> Keith Abbott/ Yvonne King <i>Director Schools Resources/ Schools Financial Services Manager</i>
CS02 2016	Schools - Themed Reviews	50	2	3	Themed audits across a number of schools to provide assurance that key risk areas are appropriately controlled. For 2015/16 this will include - School payroll controls - Income controls	Andy Wood <i>Corporate Director of Finance & Procurement</i> Patrick Leeson <i>Corporate Director of Education and Young People's Services</i> Keith Abbott <i>Director Schools Resources</i>
CS03 2016	Payments Processing	25	1	3	A key financial systems audit of the accounts payable system and iProcurement. The scope will include a follow up on the actions taken to address the findings of the 14/15 audit, plus changes to processes and controls following the move to Business Service Centre in April 2015.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Henry Swan/ Jackie Turner-Robinson <i>Head of Procurement/ Head of Business Service Centre</i>
CS04 2016	Family Placement Payments	20	1	4	To provide assurance over the accuracy and timeliness of family placement payments following the replacement of FPS with the Controcc module. This will include foster payments, adoption payments and special guardianship, etc.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Jackie Turner-Robinson <i>Head of Business Service Centre</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CS05 2016	Pension Contributions	10	1	4	Review of key financial controls over pension contributions to provide assurance on the accuracy of contribution deductions in line with defined percentages and completeness of receipt by the Treasury and Investments team.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Alison Mings <i>Treasury and Investments Manager</i>
CS06 2016	Treasury Management	15	1	3	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>
CS07 2016	Capital Finance	30	1	3	To provide assurance over the processes in place to accurately identify and account for capital spend, including updating the fixed asset register with additions/ disposals and account for the depreciation of capital assets.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Cath Head/ Julie Samson <i>Head of Financial Management/ Capital Finance Manager</i>
CS08 2016	Client Financial Affairs - Follow-up	15	2	2	To provide assurance on the adequacy of 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> Jackie Turner-Robinson <i>Head of Business Service Centre</i>
CS09 2016	Debt Recovery	20	1	1	A review of the controls over debt recovery and monitoring and reporting of aged debt. To ensure that amounts due to the Council are recovered efficiently and effectively.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Jackie Turner-Robinson <i>Head of Business Service Centre</i>
CS10 2016	Financial Assessments - Follow up	15	2	3	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.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Jackie Turner-Robinson <i>Head of Business Service Centre</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CS11 2016	Grants	30	1	3	A review of locally administered grant schemes across the Authority to provide assurance that grant applications are appropriately validated, awards are made for legitimate purposes and the funds awarded have been appropriately spent.	Authority-wide Andy Wood <i>Corporate Director of Finance & Procurement</i>
CS12 2016	Insurance	15	1	3	A review of counter fraud measures to provide assurance that the risks of insurance fraud are minimised and opportunities for prevention and detection are maximised.	Andy Wood <i>Corporate Director of Finance & Procurement</i>
CS13 2016	iSupplier	15	2	4	To provide assurance over the adequacy of controls in place for the new iSupplier system.	Andy Wood <i>Corporate Director of Finance & Procurement</i> Henry Swan <i>Head of Procurement</i>
	Total Days	280				

3. Risk / Priority Based

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

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
3.1 Strategic and Corporate Services						
RB01 2016	Total Facilities Management –Contract Management	30	1	1	To provide assurance over the management of the 3 regional TFM contracts. To include contract performance monitoring and payments made under the contract.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i> Rebecca Spore/ Tom Micklewright <i>Director of Infrastructure/ PFI and FM Contracts Team Manager</i>
RB02 2016	Total Facilities Management – property service desk	20	2	4	A review of the Property Service Desk operation, provided for KCC under the TFM contract. To ensure that all property calls are accurately logged, appropriately responded to within the agreed service standards and that any costs incurred are in line with contract terms.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i> Rebecca Spore / Tom Micklewright <i>Director of Infrastructure/ PFI and FM Contracts Team Manager</i>
RB03 2016	New Ways of Working programme – Follow up	15	1	3	To provide assurance that the issues raised in our 2014/15 audit of NWoW have been appropriately addressed to enable the project to deliver its anticipated benefits. This is a wide-reaching project covering rationalisation of the Council's estate and provision of appropriate facilities to staff.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i> Rebecca Spore <i>Director of Infrastructure</i>
RB04 2016	Data Quality – Oracle HR	20	1	2	To provide assurance on the reliability of Oracle HR data quality and on-going arrangements to ensure data integrity.	Authority Wide Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
3.2 Social Care, Health and Wellbeing						
RB05 2016	Blue Badges	10	2	1	Plan and instigate a Kent wide initiative to address Blue Badge fraud by promoting appropriate use and increasing detection of unlawful use (specifically forgery, counterfeiting and use of deceased persons' badges).	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>
RB06 2016	Safeguarding framework (Adults)	20	1	4	To provide assurance that an appropriate framework exists to quality assure all work in relation to vulnerable adults and therefore manage risks to their health, safety and wellbeing. In addition the review will provide assurance on compliance with the new statutory requirements brought in through the Care Act 2014.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Mark Lobban <i>Director of Commissioning</i>
RB07 2016	Care Act pre & post implementation	25	1	Ongoing	To provide assurance on compliance with requirements from 1 st April 2015 and lessons learnt post-implementation of phase 1 of the Care Act 2104. The review will also provide assurance on progress towards implementation of phase 2, i.e. requirements due 1 st April 2016.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Anne Tidmarsh/Penny Southern <i>Directors of OPPD and LDMH</i>
RB08 2016	Health and Social Care Integration – Better Care Fund	20	1	2	A review of arrangements in place to manage KCC's role as host of the Better Care Fund and the integration of health and social care services to provide assurance that key risks are managed.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Anne Tidmarsh <i>Director of OPPD</i>
RB09 2016	Integrated discharge scheme	20	2	4	A review of the arrangements to integrate hospital discharge processes and provide assurance that any risks, pooled budgets and statutory requirements have been appropriately addressed.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Anne Tidmarsh <i>Director of OPPD</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB10 2016	Independent Living Fund	20	2	4	To provide assurance post-dissolution of the Independent Living Fund that KCC's new responsibilities and related risks in relation to funding and service user expectations are adequately managed	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Anne Tidmarsh/Penny Southern <i>Directors of OPPD and LDMH</i>
RB11 2016	Pooled equipment budget	15	2	4	A review of the controls in relation to the pooling of funds for equipment provision and the procurement and contract management in place to provide assurance that an adequate level of service is delivered and equipment is provided timely and safely.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Anne Tidmarsh <i>Director of OPPD</i>
RB12 2016	Boundary Re-alignment and Change Management Project	25	2	2	To provide assurance that the change management project in relation to re-alignment of boundaries had clear objectives that have been achieved while managing the risks to service users adequately.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Anne Tidmarsh <i>Director of OPPD</i>
RB13 2016	Mental Capacity Act and Deprivation of Liberty Assessments	20	2	4	To provide assurance that judgements made are safe and evidence based and that changes in case law in relation to the definition of DOLs have been acted on appropriately.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>
RB14 2016	Autism Service	25	1	3	A review of the Autism service to provide assurance that increased diagnosis and resultant increased demand have been addressed through adequate and appropriate assessment and case management.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Anne Tidmarsh <i>Director of OPPD</i>
RB15 2016	KCC / KMPT partnership agreement and AMHP (Approved Mental Health Professional) service	30	1	1	A review of the Partnership arrangements in place to give assurance that agreements are robust and that partners comply with agreed service levels and specifications.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB16 2016	Transition and Integration of disabled services	25	1	2	To review the process for transition into the proposed service delivery model, feeding in at key stages including advice, challenge and assurance at planning and implementation stages and assurance on delivery via a post implementation review	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>
RB17 2016	Transformation - 1 Market Management	15	1	Ongoing	To provide assurance at key stages in relation to governance processes and future/ongoing assurance needs. The detailed scope will be informed by timescales and progress, specifics of any proposed delivery model and any identified issues and risks.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>
RB18 2016	Transformation - Supported Living	15	2	Ongoing	As RB17	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>
RB19 2016	Transformation - Pathways to Independence	15	1	Ongoing	As RB17	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>
RB20 2016	Transformation - SIS and Community support review	15	2	Ongoing	As RB17	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Penny Southern <i>Director of LDMH</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB21 2016	0-25 Change Portfolio	30	1	Ongoing	To provide assurance at key stages in relation to governance processes and future/ongoing assurance needs. The detailed scope will be informed by timescales and progress and any identified issues and risks but will include review of joint commissioning of services.	Andrew Ireland and Patrick Leeson <i>Corporate Director of Social Care, Health and Wellbeing/Corporate Director of Education and Young People's Services</i> Philip Segurola and Florence Kroll <i>Director Specialist Children's Services/Director of Early Help and Preventative Services</i>
RB22 2016	Quality Assurance Framework – Safeguarding Children	20	1	1	To provide assurance that an appropriate framework exists to quality assure all work in relation to Children and therefore manage risks to their health, safety and wellbeing. In addition the review will provide assurance on compliance with statutory requirements.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Philip Segurola <i>Director Specialist Children's Services</i>
RB23 2016	Review of Online Case file audit process	20	2	4	A re-audit of the online case file audit process following a review undertaken in 2012/13 to provide assurance that areas for development have been addressed and appropriate action is taken in relation to inadequate cases. To be undertaken with RB23.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Philip Segurola <i>Director Specialist Children's Services</i>
RB24 2016	Missing Children	15	2	1	A review to provide assurance that KCC complies with its statutory requirements in relation to missing children to include consideration of risks in relation to Child Sex Exploitation and Radicalism. To be undertaken with RB22.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Philip Segurola <i>Director Specialist Children's Services</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB25 2016	AdoptionServices (VAA)	25	1	2	A review of the provision of adoption services to provide assurance that placements are timely and appropriate, safeguarding risks are addressed and monitoring of delivery in accordance with the provider contract is robust. The review will include the proposed development of a Voluntary Adoption Agency and assurance on the appropriateness of governance arrangements and, management of related risk.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Philip Segurola <i>Director Specialist Children's Services</i>
RB26 2016	Children's Finances (LAC)	20	1	2	A review of the processes for administrating Looked After Children's (LAC) funds. To provide assurance that funds are held securely and are invested in the best interests of the children ensuring maximum returns for future use.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Philip Segurola <i>Director Specialist Children's Services</i>
RB27 2016	s17 payments – Follow up	10	1	3	To review the implementation of recommendations made as a result of the 2014/15 audit and provide assurance that appropriate action has been taken to address risks identified.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Philip Segurola <i>Director Specialist Children's Services</i>
RB28 2016	Leaving Care	25	1	2	A review of Leaving Care following the service being brought back in-house to provide assurance that the transition has taken into account all key risks and statutory requirements and that the current service is fit for purpose.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Philip Segurola <i>Director Specialist Children's Services</i>
RB29 2016	OP Residential and Nursing contract re-lets	20	1	2	A review of the letting of contracts for residential care both post award for the current contract and prior to re-letting the contract from April 2016 to meet Care Act 2014 requirements to provide assurance that lessons learnt have been applied and risks are adequately managed.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Mark Lobban <i>Director of Strategic Commissioning</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB30 2016	Supporting people - Follow up	15	1	4	To review the implementation of recommendations made as a result of the 2014/15 audit, and previous audits, and provide assurance that appropriate action has been taken to address risks identified and that re-commissioning of services is progressing in line with the Supporting People strategy.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Mark Lobban <i>Director of Strategic Commissioning</i>
RB31 2016	Home Care - Follow-up	15	1	4	To review the implementation of recommendations made as a result of the 2014/15 audit and provide assurance that appropriate action has been taken to address risks identified The review will also consider how far lessons learnt have been applied when re-letting contracts.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i> Mark Lobban <i>Director of Strategic Commissioning</i>
RB32 2016	Public Health advice to Clinical Commissioning Groups	15	2	4	To review arrangements in place to meet KCC's Public Health service requirements to provide information and advice to CCGs on Health Protection arrangements.	Andrew Scott-Clark <i>Director of Public Health</i>
RB33 2016	Sexual Health	25	2	2	To review the commissioning of Sexual Health services for Kent, including relevant procurement processes and contract performance management to provide assurance on delivery of a safe and effective service.	Andrew Scott-Clark <i>Director of Public Health</i>
RB34 2016	Kent Drugs and Alcohol Action Team - Follow-up	15	1	4	To re-audit the KDAAT and provide assurance on complete implementation of recommendations made as a result of the 2014/15 audit and to provide assurance on service delivery and management of key risks post-transfer to Public Health	Andrew Scott-Clark <i>Director of Public Health</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB35 2016	Clinical Governance Process	25	1	2	To provide assurance on the provision of safe, effective and high quality services and the appropriate management of clinical risk through review of a sample of clinical governance processes.	Andrew Scott-Clark <i>Director of Public Health</i>
RB36 2016	Health Inequalities	20	1	3	A review of arrangements to meet outcomes and statutory requirements in relation to Health Inequalities to provide assurance that plans are robust and actions taken are appropriate to support delivery.	Andrew Scott-Clark <i>Director of Public Health</i>
3.3 Education and Young People Services						
RB37 2016	SEN Assessment and Funding	30	1	3	A review to provide assurance that assessment processes are adequate, funding is allocated appropriately, including the new high needs funding, placements are allocated appropriately via the Dynamic Purchasing System and that requirements in relation to provision of Education, Care and Health Plans are met.	Patrick Leeson <i>Corporate Director of Education and Young People Services</i> Kevin Shovelton <i>Director of Education Planning and Access</i>
RB38 2016	Elective Home Education Outcomes	20	2	2	A review of the monitoring and review of children receiving EHE and implementation of the EHE Policy agreed by Cabinet in January 2015 to provide assurance that children in receipt of EHE should achieve planned outcomes.	Patrick Leeson <i>Corporate Director of Education and Young People Services</i> Kevin Shovelton <i>Director of Education Planning and Access</i>
RB39 2016	School admissions - fair access	20	2	4	To provide assurance that the admissions process is fair and equitable, appropriate evidence based decisions are made and appeals processes operate in accordance with statutory requirements.	Patrick Leeson <i>Corporate Director of Education and Young People Services</i> Kevin Shovelton <i>Director of Education Planning and Access</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB40 2016	Community Learning and Skills	25	1	1	To provide assurance that the key risks in relation to both the current and future service delivery models are adequately managed. In particular the review will consider the recommendations made in relation to financial controls as a result of previous audits. In addition, dependent on timescales, the review will include assurance on governance arrangements and transition in relation to the proposed LATCO.	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Gillian Cawley <i>Director Education Quality and Standards</i></p>
RB41 2016	Schools Improvement Team	25	1	2	A review to provide assurance that the Schools Improvement service operates appropriately to allow achievement of strategic outcomes. This will include review of the consistency of support and information provided, the adequacy and appropriateness of commissioning processes and monitoring and review against planned outcomes.	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Gillian Cawley <i>Director Education Quality and Standards</i></p>
RB42 2016	Troubled Families	25	1	Ongoing	It is a statutory requirement for Internal Audit to verify claims for Payment by Results prior to submission to the DCLG. In addition Phase 2 has extended the TF Programme and increased the criteria therefore this review will also provide assurance that Outcomes plans are in place and are fit for purpose.	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Florence Kroll <i>Director of Early Help and Preventative Services</i></p>
RB43 2016	EduKent Follow-up	20	2	4	Following an audit of EduKent pre-transformation this review will provide assurance on whether the model put in place addresses recommendations previously made, including that governance structures are appropriate and key risks are managed.	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Andy Wood <i>Corporate Director of Finance and Procurement</i></p> <p>Keith Abbott <i>Director of Schools Resources and Lead Finance Business Partner (EY)</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
3.4 Growth, Environment and Transport						
RB44 2016	Contract Management – Household waste & recycling centres	30	1	2	A review of the contract management process and controls for the Household Waste & Recycling Centres contract with Biffa. To ensure that supplier performance is robustly monitored and payments are in line with contract terms.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Roger Wilkin <i>Interim Director Highways, Transportation and Waste</i>
RB45 2016	Developer Contributions and CIL	20	1	4	A review of developer contributions (Section 106) and Community Infrastructure Levy (CIL) payments to ensure that the controls in place are transparent, effective and comply with the Council's policies and procedures.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Rebecca Spore <i>Director of Infrastructure</i>
RB46 2016	Local Growth Fund and Local Enterprise Partnership	25	2	4	To provide assurance that controls over LGF and LEP monies are robust and that the schemes are subject to appropriate governance arrangements.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> David Smith <i>Director of Economic Development</i>
RB47 2016	Regional Growth Fund	20	1	3	Assurance on the governance and controls over loans, grants and investments related to Regional Growth Funding, arrangements for monitoring performance against agreed targets and receipt of loan repayments.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> David Smith <i>Director of Economic Development</i>
RB48 2016	Broadband Delivery UK - watching brief	15	2	Ongoing	To provide ongoing assurance on achievement of key stages in BDUK programme.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> David Smith <i>Director of Economic Development</i>
RB49 2016	Coroners	20	2	3	To provide assurance that controls in place over the Coroners Service are appropriate to manage service delivery and costs.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Paul Crick <i>Director Environment, Planning and Enforcement</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB50 2016	Allington Waste Incinerator contract	20	2	4	To provide assurance that there are appropriate controls over the proposed re0negotiation of the Allington Waste Incinerator contract.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Roger Wilkin <i>Interim Director Highways, Transportation and Waste</i>
RB51 2016	Transformation and Change - Transport including SEN	20	1	3	To review the process for transition into the proposed service delivery model, giving assurance at key stages in relation to governance processes and future/ongoing assurance needs. The detailed scope will be informed by timescales and progress, specifics of the proposed delivery model and any identified issues and risks.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Patrick Leeson <i>Corporate Director of Education and Young People Services</i> John Burr <i>Director of Transformation</i>
RB52 2016	Transformation and Change - LRA (Group Audit)	20	1	2	To review the process for transition into the proposed service delivery model, giving assurance at key stages in relation to governance processes and future/ongoing assurance needs. The detailed scope will be informed by timescales and progress, specifics of the proposed delivery model and any identified issues and risks.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> John Burr <i>Director of Transformation</i>
RB53 2016	Transformation and Change - Property (Group Audit)	20	1	3	To review the process for transition into the proposed service delivery model, giving assurance at key stages in relation to governance processes and future/ongoing assurance needs. The detailed scope will be informed by timescales and progress, specifics of the proposed delivery model and any identified issues and risks.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i> Rebecca Spore <i>Director of Infrastructure</i> John Burr <i>Director of Transformation</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB54 2016	Economic Development Contract Management	15	2	3	A review of the adequacy and effectiveness of contract management for key Economic Development contracts – Locate in Kent and Visit Kent.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> David Smith <i>Director of Economic Development</i>
RB55 2016	International Development Team	15	2	3	To provide assurance over the adequacy of controls in place to ensure the efficiency and effectiveness of the International Development Team in securing funding for the Council.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> David Smith <i>Director of Economic Development</i>
RB56 2016	Kent Resilience Team	10	1	3	To provide assurance post implementation of the Kent Resilience Team Partnership that objectives and planned efficiencies/effectiveness have been achieved through coordinating emergency planning across the county. NOTE - This is planned to be a joint audit with all of the IA teams covering the partnership organisations.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Mike Campbell <i>Project Manager</i> Steve Demetriou <i>Project Sponsor (KMFRA)</i>
RB57 2016	Carbon Reduction Commitment annual return	10	1	2	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.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Paul Crick/Andy Morgan <i>Director of Environment, Planning & Enforcement/ Head of Energy Management, Commercial Services</i>
RB58 2016	Community Wardens	15	2	4	To provide assurance over adequacy of controls in place to manage and direct the Community Warden team, including the impact of the team and alignment with the Council's goals.	Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i> Paul Crick <i>Director of Environment, Planning & Enforcement</i>
	Total Days	1165				

4. ICT Audit

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

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
ICT01 2016	Oracle application review	30	1	1	To provide assurance that the Council's core Oracle application is operating effectively, efficiently and securely – covering the General Ledger, Accounts Payable, Accounts Receivable, Payroll and HR modules.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
ICT02 2016	ICT Strategy and Governance	20	1	1	Evaluation of the arrangements the Council has in place to ensure that the ICT governance and ICT strategy remain aligned.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
ICT03 2016	ICT Change Management	20	1	2	Review of the Council's ICT change management process to ensure that it continues to provide management with assurance that the process is controlled, monitored and is compliance with good practices during the period of transformation	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
ICT04 2016	Software lifecycle management	15	2	3	To provide assurance that the Council maintains current versions of software at any level of the infrastructure to reduce the likelihood of failure to recover systems in the event of failure and lack of 3rd party support as product is no longer supported. Also to mitigate increases in security vulnerabilities.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
ICT05 2016	Review of third party ICT contracts	15	1	2	To provide assurance that third party ICT systems and infrastructure used by KCC follow Council standards for security, integrity and availability.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
ICT06 2016	Data centres	20	1	2	To assess the adequacy of KCC data centre hosting provision for Council IT infrastructure, systems and data in terms of physical security and environmental provisioning. Including computer operations and job scheduling.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
ICT07 2016	SWIFT application review	15	2	3	To provide assurance that processing and security controls within the SWIFT application are robust.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p> <p>Penny Southern/Anne Tidmarsh <i>Directors of LDMH and OPPD</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
ICT08 2016	WAMS application review	15	2	3	To provide assurance that processing and security controls within the WAMS application are robust.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p> <p>Roger Wilkin <i>Acting Director of Highways, Transport and Waste</i></p>
	Further audits to be advised, including relationship management	50	2	Ongoing	Based on ongoing risk assessment and relationship management further assurance requirements will be confirmed.	<p>David Cockburn <i>Corporate Director of Strategic and Corporate Services</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
	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	Days	Priority	Indicative Qtr	Rationale	Audit Details
						Corporate Director & Lead officer
Anti-fraud work – to raise awareness						
CF01 2016	Fraud awareness	25		Ongoing	A programme of fraud awareness training based on an authority wide training needs analysis targeting groups in high risk areas first e.g., schools, procurement and social care. To raise the level of fraud awareness and create a zero tolerance culture towards fraud and corruption.	Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>
Fraud prevention work – to remove weaknesses that could be exploited						
CF02 2016	Kent Intelligence Network	195		Ongoing	Using funding from DCLG to establish a Kent wide, cross local authority intelligence sharing and analytics partnership with a shared objective to detect, prevent and deter fraud and corruption. The partnership will use data from Kent LA partners and the private sector to focus counter fraud resources on high risk areas of fraud realising savings in council tax, business rates, social housing and procurement.	Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>
CF03 2016	National Fraud Initiative (NFI)	30		Ongoing	Investigate data matches released by the Cabinet Office's National Fraud Initiative. Where fraud and error is identified consider whether there were any weaknesses in control and recommend improvements where necessary.	Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>

Ref.	Audit	Days	Priority	Indicative Qtr	Rationale	Audit Details
						Corporate Director & Lead officer
Detection work – to detect fraud in high risk areas or systems that may be vulnerable						
Counter Fraud audits have been included in the audit plan as follows:		n/a		See main plan	To detect fraud in high risk areas or systems that may be vulnerable and to make recommendations to secure arrangements.	Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>
CA11 2016	Declarations of Interest					
CA19 2016	Recruitment controls					
CA23 2016	Member and Officer expenses follow up					
CS11 2016	Grants					
CS12 2016	Insurance					
RB05 2016	Blue Badges					
RB26 2016	Children's Finances (LAC)					
RB27 2016	s17 payments					
Investigation, sanction and redress						
CF04 2016	Authority wide Investigations	255	1	n/a	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.	Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>
	Total Days	505				

7. Summary

Audit	2015/2016
	Days
Core Assurance	595
Core Financial Assurance	280
Risk/Priority Based	1165
IT audit plan	200
Proactive and Reactive Counter fraud work	505
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	50
Establishments	150
Group Audit Function	160
Parishes	40
KMFRA	95
Grant claims other Certifications	120
Total Days	3440