

By: Robert Patterson – Head of Internal Audit
To: Governance and Audit Committee – 29th April 2015
Subject: **Internal Audit and Counter Fraud Plan 2015-16**
Classification: Unrestricted

Summary: This report details the proposed Internal Audit and Counter Fraud Plan for 2015-16

FOR DECISION

Introduction

1. This report sets out the outline Internal Audit and Counter Fraud Plan for 2015-16 detailing a breakdown of audits and counter fraud investigative work and an analysis of corresponding resources.
2. As a reminder, the Council is required under the Accounts and Audit Regulations 2015 to maintain an adequate and effective system of internal audit. This plan demonstrates the utilisation and coverage of such resources to discharge this responsibility and conforms to Public Service Internal Audit Standards
3. The outcomes from the 2015/16 plan will provide:
 - Overall opinion and assurance to support the Annual Governance Statement
 - Assurance against the mitigation of key corporate risks
 - Coverage of critical systems of the Council including finance, contract / commissioning and IT assurance
 - Integrated work around value for money opportunities
 - Underpinning counter fraud processes and activity as well as resources focused on reactive work such as special investigations
 - On-going advice and information on controls to management and following up on the progress on the implementation of issues and recommendations made

Development of the Internal Audit and Counter Fraud Plan

4. The plan has been developed through a risk based planning process that has incorporated the following elements:
 - Discussions with Portfolio Holders, Corporate Directors (including CMT) and key Heads of Service on emerging risks and concerns. This has included induction meetings with the new Head of Internal Audit since September 2014
 - These discussions have been combined with audit cumulative knowledge and experience to provide assurance over areas identified as high priority or high risk. These have been mapped, where appropriate against the corporate risk register

- Work to evaluate Corporate Governance which contributes to the Head of Internal Audit's overall assurance on corporate governance arrangements which in turn informs the Annual Governance Statement
 - Work to provide assurance to the Corporate Director of Finance and Procurement that controls are in place and operating effectively for a selection of key financial and contracting systems
 - ICT audit projects and assurance based on a needs and risk assessment undertaken by our outsourced partner, Moore Stephens
 - Management requests for assurance on particular areas of concern.
 - Previous cyclical audit work and the need for formal follow up
 - Pro – active fraud work and project planning the implementation of the DCLG funded Kent Intelligence Network (KIN)
5. The combination of these elements has been the development of a plan that combines assurance over core systems and governance with key corporate risks including management of change, safeguarding, procurement / commissioning and the need to effectively control the demands made against services.
 6. The plan incorporates changes and enhancements to the service for 2015-16, more particularly:
 - The provision of a Group Audit function which will provide assurance against future arm's length organisations (LATCO's) or equivalent owned by the Council
 - The adaption to audit judgements to incorporate a direction of travel relating to 'prospects for improvement'.
 7. Outcomes will be reported quarterly to each meeting of the Governance and Audit Committee underpinned by a suite of key performance measures enshrined in the plan. This includes statutory 'transparency' reporting in relation to counter fraud activity.

Resources, Priorities and Timing

8. The plan contains a resource of 3,430 productive audit and counter fraud days, inclusive of the ICT audit contract, KIN and Group Audit (Commercial Services) coverage. The approved net expenditure budget for the unit for 2015/16 is £936,800, excluding the related expenditure on the KIN which will be met by a £480,000 DCLG grant. On a like for like basis this represents a 6% reduction on the previous year's budget and is the section's contribution towards corporate savings.
9. The plan has been divided into 72 Priority 1 and 35 Priority 2 audits in addition to counter fraud and group audit work. . Under a suite of new performance measures the section will have a target to complete 100% of priority 1 and 50% of priority 2 audits. The latter will provide greater flexibility over lower priority audit coverage and in addition will be utilised if necessary for special investigations or unforeseen work.

Additional Resources – School Compliance

10. In many Councils, school compliance services falls within the programme of internal audit. Members of the Committee should be aware that for 2015-16 this assurance will continue to be provided or commissioned by a compliance unit within Schools Financial Services Team. The internal audit role will be principally to independently assess the competence of this team and the reliance that can be placed on the outcomes from the average of 100 compliance school audits undertaken each year.

Recommendations

11. Members are asked to agree the proposed Internal Audit and Counter Fraud Annual Plan for 2015-16 as attached to this report

Appendices

Appendix 1 Internal Audit and Counter Fraud Plan 2015/16

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Kent County Council

Internal Audit and Counter Fraud Plan

April 2015 - March 2016

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1 Introduction

1.1. This report details the planned activities and outcomes of Kent County Council's (KCC) internal audit and counter fraud service for 2015-16. It also acts as an outline business plan.

1.2. In particular it covers:

- The planned internal audit and counter fraud assurance activities for the year ahead and how they have been determined
- The resources behind the plan
- The performance targets for the service

2 Purpose and Charter

1.3. The Council is required to maintain an adequate and effective system of internal audit under the Accounts and Audit Regulations 2015 and work to Public Sector Internal Audit Standards (PSIAS). In March 2015 the service was independently inspected and judged to be fully compliant with these standards.

1.4. Our accompanying charter and mission statement is "to support service delivery by providing an independent and objective evaluation of our clients ability to accomplish their business objectives and manage their risks effectively"

1.5. This is particularly important during a period of significant change and sustained demands on Council services.

3 Overall Outcomes

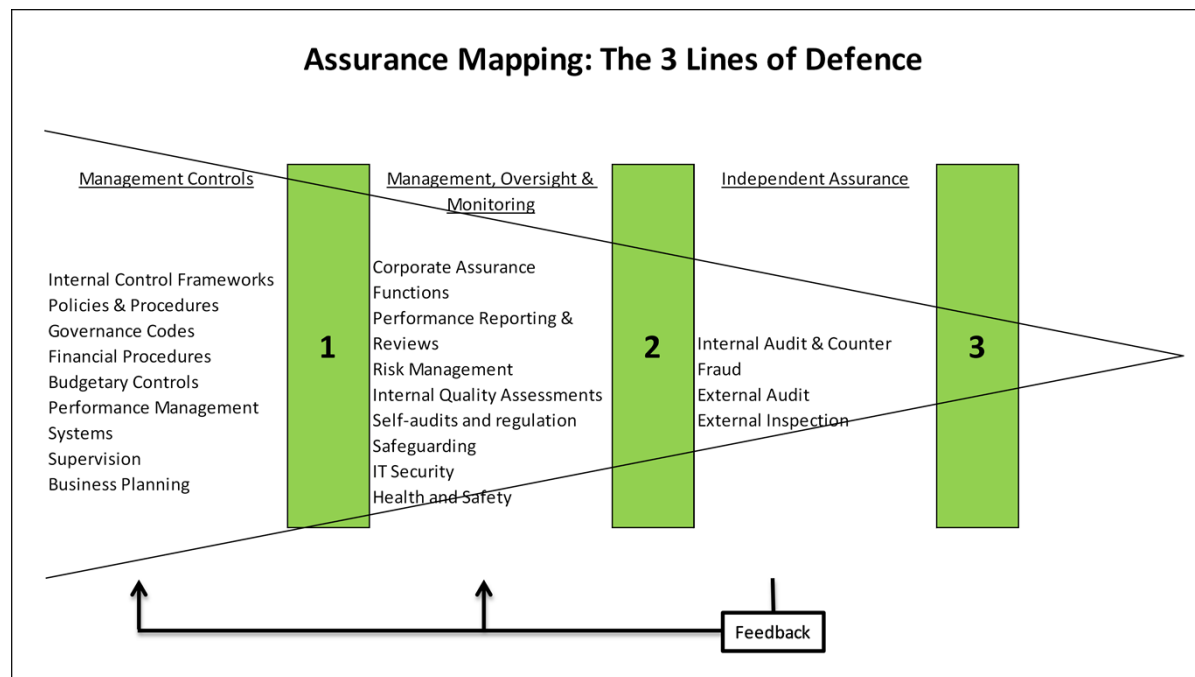
1.6. In planning overall internal audit and counter fraud coverage, there is a focus of assurance activities on:

- Work to support the Council's Annual Governance Statement including an overall year end opinion
- The ability to effectively manage critical risks. In particular audit activities have been mapped against top level corporate risks (see section 5)
- Reviews of critical systems within the Council including finance, HR, contract/ commissioning and IT
- Reviews of current operations examining the use of resources, value for money and supporting improvement

- Embedding counter fraud processes and activity across KCC
- The progress by management of implementing issues and improvements highlighted by internal audit and counter fraud work

1.7. The outcomes from this blend of work not only gives on- going independent evidence on the proper and secure operation of KCC but are also a fundamental foundation for good governance.

1.8. As per the diagram below internal audit and counter fraud is one of the key vehicles for providing such independent organisational assurance.



1.9.Changes and innovations that feature in the 2015/16 plan include:

- Clearer links between internal audit and counter fraud activity and assurance against corporate risks
 - Stronger links to areas of non-financial assurance such as safeguarding
 - Developing judgements around the ability of activities being audited to improve
 - Piloting innovative governance and performance based audits
 - Implementing the DCLG funded counter fraud data matching network across the County
 - Offering opportunities to peers from across the Council to work with us as part of management development opportunities
 - Developing more effective follow ups and tracking the implementation of management actions from previous audits
 - Working to a new suite of harder and sharper key performance measures
- 1.10. The above being achieved against a 6% reduction in the section's base budget as our contribution towards corporate savings targets.

4 Constructing the Plan

1.11. In drawing up the plan of activities for 2015/16 we have utilised:

- An established risk assessed audit register and associated assurance mapping
 - Wide consultation with key stakeholders including the Leader and Cabinet members and associated Corporate Management Team (CMT) Directors
 - Review of current corporate risk registers and inherent risks within change programmes and nationally imposed initiatives
 - Predetermined cyclical and risk based coverage of key financial and contracting systems
 - Existing audit cumulative knowledge of systems, services and areas of control / fraud risk
 - Knowledge and trends from counter fraud activity from 2014/15
 - Required follow up work from previous audit and counter fraud work
 - Consultation with external audit
 - Management requests for audit reviews and consultancy work in areas of particular areas
- 1.12. In addition a separate risk based specialist ICT audit plan has been developed by our outsourced ICT audit provider, Moore Stephens.
- 1.13. Separate plans have also been developed for coverage of current or newly created arms length operations being operated by KCC through the Group Audit function. Initially this will be primarily based around assurance of key systems within Commercial Services and which has been approved by their audit committee. A project plan has also been developed for the implementation of the counter fraud Kent Intelligence Network (KIN) by autumn 2015.

5 Plan Summary

- 1.14. The coverage of the internal audit and counter fraud plan is shown schematically below in Figure 1 and in the more traditional tabular form in Appendix A.
- 1.15. In particular Figure 1 maps more significant activities for 2015/16 against governance processes, key critical financial and non-financial systems as well as assurance towards corporate risks.

1.16. In total 107 audits and pro active counter fraud projects are planned of which 72 are high priority activities for mandatory coverage and the remainder being lower priority or discretionary coverage.

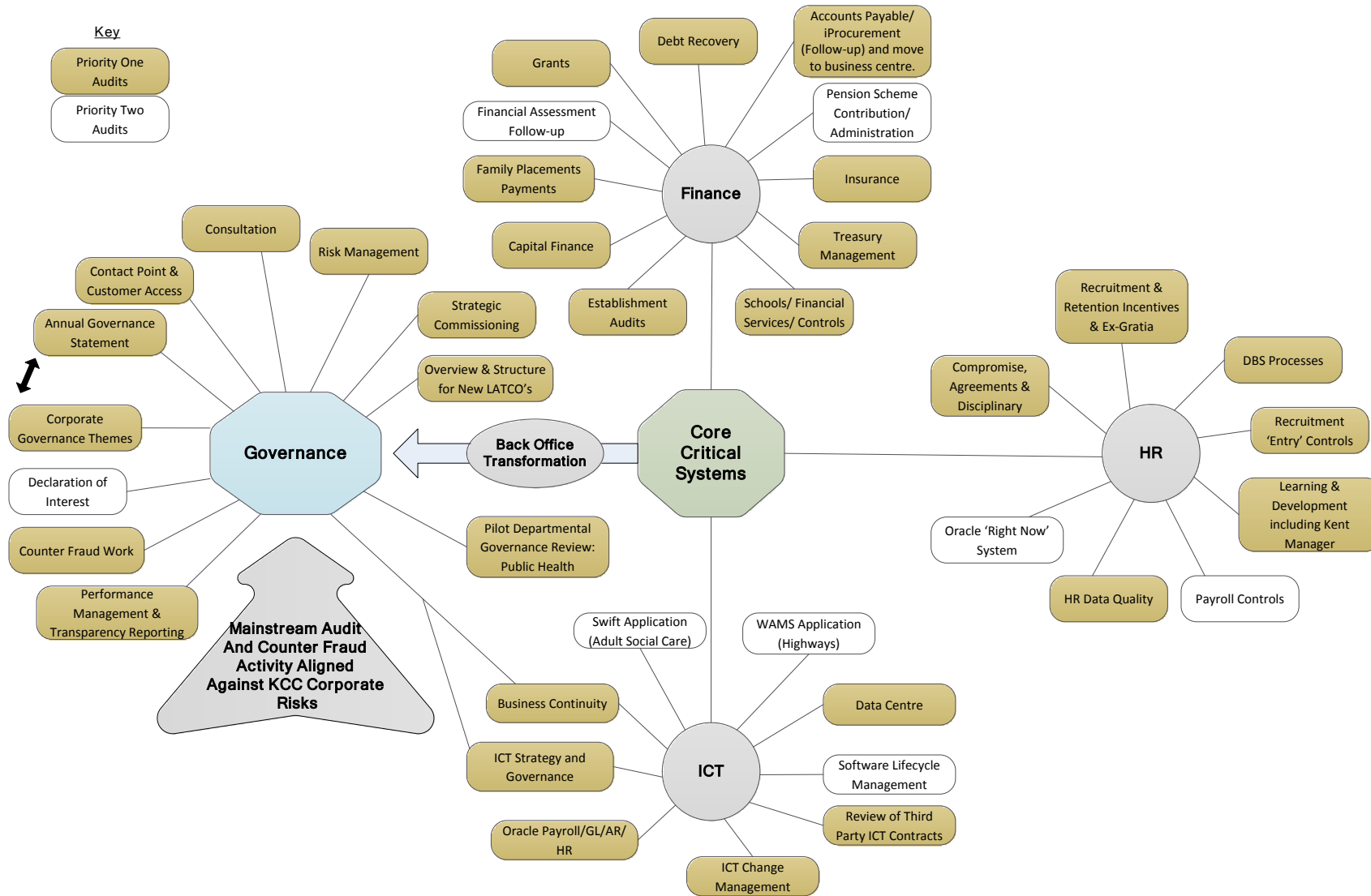
See Figure 1 overleaf on page 10

1.17. The plan has been shared with the Section 151 Officer and CMT. There are no areas or activities that we have been prevented from auditing

Governance Statement and Processes

1.18. The totality of internal audit and counter fraud work builds into the Head of Audit's annual opinion to the Governance and Audit Committee on the overall adequacy and effectiveness of governance and risk management processes and internal controls. This internal audit opinion is a fundamental element of the Council's Annual Governance Statement.

Figure 1
Integrated Internal Audit & Counter Fraud Plan 2015/16
Assurance of Core Critical & Governance Systems



Integrated Internal Audit & Counter Fraud Plan 2015/16

Assurance Against Corporate Risks

H

Management of Adult Social Care Demand

- Transformation – Market Management
- Transformation- Pathways to Independence
- Transformation – Supporting Independence Service (SIS) and Commissioning Support Review
- Transformation – Supported Living
- Autism Service
- Independent Living Fund
- KCC/ KMPT Partnership
- Supporting People & Home Care Follow-ups
- Transition and Integration of Disabled Services
- Boundary Re-Alignment
- Integrated Discharge
- Pooled Equipment
- Health Inequalities

H

Management of Demand: Specialist Children’s Services

- 0-25 Change Portfolio
- Adoption
- Transition and Integration of Disabled Services
- Recruitment, Retention and Training
- Section 17 Payments – Follow-up

H

Failure to Change and Respond to Future Local Government Environment

- Social Care Transformation Programme
- Strategic Transformation Partner Contract
- 0-25 Change Portfolio
- Audit of Change – Public Health
- Consultation Legislative Requirements (Corporate)
- G.E.T. Change Programme
 - Transport including SEN
 - Libraries & Archives
- Learning and Development
- Management of Change - IT
- New Ways of Working Follow-up
- Schools Improvement Team
- Recruitment and Retention
- Edu Kent (Follow-up)
- Independent Living Fund
- Programme MGT Function, “Corporate Assurance” & Check Point Reviews

M+

Safeguarding

- Safeguarding Process Adults
- Safeguarding Framework Specialist Children’s Services
- Children’s Finances (L.A.C.) – Controls Against Abuse
- Complaints (Children)
- DBS Processes
- Kinship/ Special Guardianship (In Family Placement Audit)
- Leaving Care
- Troubled Families
- Client Financial Affairs Follow-up
- Deprivation of Liberty Assessments
- Missing Children
- On-line Case File Audit (Re-Audit)

Integrated Internal Audit & Counter Fraud Plan 2015/16

Assurance Against Corporate Risks

M

Procurement and Strategic Commissioning

- Contract Extensions & Variations
- Contracts Management, Client Side Arrangements for Future Outsourced Contracts
- Over – Arching Commissioning Framework(s)
- Allington Waste Contract – Contract Management (GET)
- AMEY Consultancy
- Dynamic Purchasing Systems (Adult Social Care)
- Highways Contracts
- Household Waste & Recycling Centres
- Special Education Needs (SEN) Contracts
- Total Facilities Management – Contract Management and Service Desk Processes
- I-Supplier

M

Better Care Fund

- Integration and Better Care Fund

M

Resource to Aid Economic Growth and Infrastructure

- Developer Contributions / C.I.L. and S106 Follow-up and new systems
- Economic Development Contract Management
- Local Enterprise Partnerships (LEP)
- Regional Growth Fund
- Broadband (BDUK) – Watching Brief
- Local Growth Fund/ L.E.P.
- International Development Team

M-

Data and Information Management

- Adherence to Transparency Legislation
- Data Quality (Including HR)
- ICT Change Management
- Business Continuity Planning

M

Implications of the Care Act 2014

- Care Act Phase 1 – Follow-up and Post Implementation Review
- Care Act Phase 2 - Implementation
- Fraud Awareness/ Counter Fraud
- OP Residential & Nursing Contact Re-Lets

M-

Banking Reform Act (New)

- Treasury Management – follow up and reference to Banking Reform Act

M

Civil Contingencies and Resilience

- Kent Resilience Partnership

L

Delivery of Savings

- Delivery of Contractor/Consultant Initiated Savings
- Delivery of G.E.T. Savings
- (Financial) effect of development of LATCO's or equivalent , ergo:
 - Property Services
 - Libraries
 - Legal
 - Other
- Governance Review
- Budget Savings – Public Health

Other

Public Health:

- Clinical Governance/ Processes
- KDAAT Follow-up
- Sexual Health
- Advice to CCG's

Education:

- Elective Home Education
- School Admissions – Fair Access

GET:

- Community Wardens
- Coroners

1.19. We will also examine specific governance processes during the year, in particular:

- The adequacy of risk management arrangements including an assessment of the embedding of risk through the Council with robust risk registers within Directorates and risk logs in change projects
- The progress in moving towards more structured strategic commissioning
- Annual review and scrutiny of Directorate governance statements
- Overview of the governance arrangements of newly formed LATCo's
- Adequacy of data quality and top level performance reporting including adherence to the new transparency reporting requirements
- Adequacy and responsiveness to customer access arrangements

1.20. We will also be piloting a comprehensive financial and non-financial governance and performance review of a selected department within the Council as a prerequisite to developing an assessment tool for future reviews of the standards of governance and management at more senior levels within the Council.

Critical Financial Systems

1.21. As with previous years we have agreed with the Section 151 officer a set of core financial systems that will be subject to cyclical audit review based on risk. We also aim to undertake smaller scale financial audits of 20 establishments during the year, being a mix ranging from children's and day centres to libraries. For 2015-16 at least 50% of such audits will be unannounced or short notice visits to act as a counter fraud measure. We will also capture themes and more wider learning from such audits during the year.

HR and ICT Systems

- HR

1.22. Our audits this year will include themes around the maintenance of important 'entry' controls such as DBS checks. We will also review learning development spend and impact. HR data quality, controls and outcomes from spend on recruitment and retention initiatives, TUPE arrangements, ex gratia and compromise agreements.

- ICT

1.23. Our outsourced ICT audit partner, Moore Stephens, have agreed a comprehensive suite of audits with themes around strategy and governance, specific ICT applications, contract and change management and business continuity.

Back Office Transformation

1.24. In terms of transformational change we will monitor the progression of back office re-structures, including the maintenance of 'business as usual' through to the management of future competitive tendering and resultant evaluation.

Corporate Risks

Management of Demand – Adults and Children's Services

1.25. Against this risk we will be reviewing or following up on the progression of relevant transformation programmes. We will also examine activities such as the independent living fund, autism, integration of disabled services, adoption and utilisation and control of agency staff.

Managing Change and Responding to the Future Local Government Environment

1.26. The coming year will see continuing widespread change for the Council and we will provide independent assurance against aspects of this change and progress relating to 'Facing the Challenge' . In addition to the transformation programmes we will also examine:

- Public consultation and change
- School improvement
- Management of the contract with KCC's transformation partner

1.27. We will also be providing assurance against further phases of the Care Act and Better Care Fund implementation.

1.28. The form this audit work will take will be a blend of:

- formal audits at key points during development programmes
- audit input towards scrutiny of relevant business cases and 'checkpoint reviews'

- 'watching briefs' by auditors present on change programmes, where they can provide timely advice on controls
- post implementation audits on the delivery and sustainability of outcomes

1.29. Wherever possible our aim will be to provide pre event challenge rather than post event criticism.

Safeguarding

1.30. It is evident that safeguarding is becoming a more critical concern for members and senior managers within the Council. It is therefore appropriate that relevant elements and aspects are periodically and independently reviewed by internal audit. We will be ensuring our audit of entry controls incorporates safeguarding elements , embedded safeguarding frameworks and processes are appropriate and robust , complaints are properly considered and that Leaving Care (that has been transferred back to the Council) contains appropriate safeguards and controls.

Procurement and Strategic Commissioning

1.31. As the Council moves towards its aspirations to be a commissioning authority it is important it receives independent feedback on its progress as well as the performance of underpinning procurement systems.

1.32. In addition to a review of over-arching commissioning frameworks, management of outsourced contracts and a thematic review of contract extensions and variations, we will also be examining a selection of more traditional GET contracts together with purchasing systems within Adult Social Care.

Aiding Economic Growth

1.33. Clearly aiding economic growth and infrastructure in the County is critical to KCC's plans. As such we will examine or follow up on a number of economic development and growth funding initiatives in addition to a follow up on the new systems for tracking developer contributions.

Data and Information Management

1.34. Clearly the Council relies on its effective operations on good quality and timely data and information. In addition to the work from our ICT audit contractor we will perform a number of audits to provide assurance on data quality, adherence to transparency reporting legislation and that ICT systems are accompanied by robust change management and business continuity processes.

Delivery of savings

1.35. We will provide independent assurance over the delivery and sustainability of a number of savings initiatives across Directorates. In particular there is a clear cross reference with our review of the delivery and outcomes from a number of change programmes. We will also examine the delivery of a number of specific expenditure reductions in areas such as G.E.T.

Other Audit and Counter Fraud Work

1.36. In addition to the above other planned work includes:

- Selective work within Public Health and a follow up on the previous KDAAT audit
- Education related work including an assessment of the schools compliance team
- Income generating work with Kent Fire, Parish Councils and audits of grants

Counter Fraud Work

1.37. In addition to our resources for reactive work and special investigations the plan embraces a programme of counter fraud work incorporating:

- Recruitment controls and TUPE - to complement our HR work around the maintenance of key staff 'entry' controls
- Looked After Children finances – an important safeguarding related control
- Locally administered grants
- Insurance
- Follow ups on officers and Members expenses

1.38. This is in addition to the implementation of the DCLG funded County wide KIN intelligence network which when operating at full capacity has the potential to generate through data matching savings of £ 3.891m across all the partner local authorities.

Following Up on Previous Audits, Issues and Recommendations

1.39. A number of audits in the plan are formal follow ups of functions previously given limited assurance, (or worse). Clearly the aim of such audits is to provide assurance that weaknesses and failings have been rectified.

1.40. In addition we will undertake desk based follow up work on the implementation of issues agreed with management from all audits. For 2015/16 we will be introducing a new monitoring tool that will move away from

a 'one size fits all' approach and instead focus on areas of greater risk or weakness. These reports will come to each Governance and Audit Committee as well as being reported to CMT and twice yearly to Corporate Board.

6 Our Assurance and Judgements – Embracing Improvement

- 1.41. Internal audit and counter fraud work is planned with departments and services through comprehensive engagement plans which set out the scope of our work, the risks being reviewed, information that will be required and timing of fieldwork. We also agree a set of corresponding targets for the section particularly in relation to the delivery of draft reports.
- 1.42. Appendix C details the judgement criteria we use in relation to forming overall opinions on the outcomes from audits.
- 1.43. It is important that Internal Audit should be focused on helping management in driving through improvements and, as previously agreed, for 2015/16 we will also be developing a "Prospects for Improvement" assessment which will provide a more dynamic direction of travel to our judgements. As such Appendix C also details the judgement criteria for such prospects for improvement.

7 Resources, Priorities and Timing

- 1.44. The plan contains a resource of 3,430 productive audit and counter fraud days, inclusive of the ICT audit contract, KIN and Group Audit (Commercial Services) coverage. The approved budget for 2015/16 is £936,800, excluding the related expenditure on the KIN which will be met by the £480,000 DCLG grant. On a like for like basis this represents a 6% reduction on the previous year's budget and is the section's contribution towards corporate savings.
- 1.45. The plan has been divided into 72 Priority 1 and 35 Priority 2 audits with the following targets

| Audit Type | Completion Target |
|------------|-------------------|
| Priority 1 | 100% |
| Priority 2 | 50% |

- 1.46. The priority 2 target will provide the section with greater flexibility to amend our coverage for changing risks and circumstances and special work and investigations. This is important as for 2015/16 there will be no audit contingency resource for such unforeseen work.

- 1.47. Appendix A details the outline timings for audit and pro-active counter fraud work. The timetable provides a balanced coverage across the financial year.
- 1.48. As a reminder the section is resourced on a 'hybrid' basis, being a mix of 20 FTE in-house staff, 2.7 FTE contractor staff and 200 outsourced days provided by Moore Stephens for ICT audit work. We also have the facility through a 'call off' contract with PWC to bolster resources due to any staff shortages or the need for special investigations.
- 1.49. For 2015/16 we plan to innovate by developing a pool of peer auditors to work with us on selected, more top level, audits. These peers will be drawn from middle management across the County Council who will volunteer to work with us for no more than 5 days per year as part of their management development and gain a broader understanding of the Council and the role of good governance, control and risk management.

8 Measuring Internal Audit and Counter Fraud Performance

- 1.50. Appendix B details the series of performance targets we will perform against, based on the section being staffed at budgeted levels. These performance targets are a mix of input, output and outcome measures and incorporate national transparency indicators relating to counter fraud.
- 1.51. We will report our performance against these KPI's to each Governance and Audit Committee

9 In Conclusion

- 1.52. Through the 2015/16 plan we aim to produce outcomes that provide timely and independent assurance work not only relating to internal controls but also against the key risks facing KCC and its related improvement and transformational plans. We aim to continue to be a high profile risk and business focused internal audit and counter fraud function continuing to add value in our work and assisting in improving operations across the Council.

Appendix A – Annual Audit Plan



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 <i>Director of Environment, Planning & Enforcement</i></p> <p>Ann Carruthers/ Tony Harwood <i>Head of Strategic Planning & Policy/ 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|--|------|----------|--------------------|---|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| CA05 2016 | Performance Management and KPI Reporting | 25 | 1 | 4 | 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|--|------|----------|--------------------|--|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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. | Social Care, Health and Wellbeing Andrew Scott-Clark <i>Director of Public Health</i> |
| 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. | Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i> Geoff Wild <i>Director of Governance and Law</i> |
| 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. | Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i> Olivia Crill <i>Transformation Manager</i> TBA <i>Director of Strategic Business Development and Intelligence</i> |
| 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. | Authority Wide David Cockburn <i>Corporate Director of Strategic and Corporate Services</i> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|--|------|----------|--------------------|---|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|--|------|----------|--------------------|---|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Steve Charman <i>Head of Consultation and Engagement</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> |
| CA17 2016 | Contact Point | 20 | 1 | 4 | 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. | <p>Strategic and Corporate Services</p> <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>Jane Kendal <i>Customer Service Manager</i></p> |
| 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. | <p>Authority Wide</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Philip Segurola <i>Interim Director of Specialist Children's Services</i></p> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|-------------------------------|------|----------|--------------------|--|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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. | <p>Authority Wide</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p> |
| 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. | <p>Strategic and Corporate Services</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p> |
| 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. | <p>Strategic and Corporate Services</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p> |
| 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). | <p>Strategic and Corporate Services</p> <p>Andy Wood <i>Corporate Director of Finance & Procurement</i></p> <p>Barbara Cheatle <i>Pensions Manager</i></p> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|--|------|----------|--------------------|---|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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. | <p>Authority Wide</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> |
| 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. | <p>Authority Wide</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p> |
| CA25 2016 | Oracle Right Now | 20 | 2 | 3 | To provide assurance that the Oracle Right Now system is operating effectively following its implementation. | <p>Strategic and Corporate Services</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> |
| 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 | <p>Authority Wide</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Julie Cudmore <i>Workforce Development Manager</i></p> |
| 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. | <p>Authority Wide</p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design & Development</i></p> <p>Paul Royel <i>Head of Employment Strategy</i></p> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|------------------------------------|------------|----------|--------------------|---|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| CA28 2016 | Contract extensions and variations | 20 | 1 | 1 | To provide assurance that contract extensions and variations are appropriately authorised when they are entered into. | <p>Authority Wide</p> <p>Andy Wood <i>Corporate Director, Finance and Procurement</i></p> <p>Henry Swan <i>Head of Procurement</i></p> |
| | 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 | 3 | 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|---|------|----------|--------------------|--|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|---|------|----------|--------------------|--|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--|--|------|----------|--------------------|--|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|---------------------------------|------|----------|--------------------|---|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| 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. | Patrick Leeson <i>Corporate Director of Education and Young People Services</i> Gillian Cawley <i>Director Education Quality and Standards</i> |
| 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. | Patrick Leeson <i>Corporate Director of Education and Young People Services</i> Gillian Cawley <i>Director Education Quality and Standards</i> |
| 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. | Patrick Leeson <i>Corporate Director of Education and Young People Services</i> Florence Kroll <i>Director of Early Help and Preventative Services</i> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--|---|------|----------|--------------------|--|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| 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. | <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>Roger Wilkin <i>Interim Director Highways, Transportation and Waste</i></p> |
| 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. | <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p> |
| 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. | <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>David Smith <i>Director of Economic Development</i></p> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|---|------|----------|--------------------|--|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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/ Mike Overbeke <i>Director Environment, Planning and Enforcement/ Head of Public Protection</i> |
| RB50 2016 | Allington Waste Incinerator contract | 20 | 2 | 4 | To provide assurance that there are appropriate controls over the proposed renegotiation 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> Penny Pemberton <i>Title TBC</i> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|--|------|----------|--------------------|--|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> James Pearson <i>Service Improvement Programme Manager</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> |
| 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|--------------|---|-------------|----------|--------------------|---|--|
| | | | | | Rationale | Corporate Director & Lead Officer |
| RB56 2016 | Kent Resilience Team | 10 | 1 | 3 | <p>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.</p> <p>NOTE - This is planned to be a joint audit with all of the IA teams covering the partnership organisations.</p> | <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>Mike Campbell <i>Project Manager</i></p> <p>Steve Demetriou <i>Project Sponsor (KMFRA)</i></p> |
| RB57 2016 | Carbon Reduction Commitment annual return | 10 | 1 | 2 | <p>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> | <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>Paul Crick/ Carolyn McKenzie <i>Director of Environment, Planning & Enforcement/ Sustainability and Climate Change Manager</i></p> <p>Andy Morgan <i>Head of Energy Management, Commercial Services</i></p> |
| RB58 2016 | Community Wardens | 15 | 2 | 4 | <p>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.</p> | <p>Barbara Cooper <i>Corporate Director Growth, Environment & Transport</i></p> <p>Paul Crick/ Mike Overbeke <i>Director Environment, Planning and Enforcement/ Head of Public Protection</i></p> |
| | 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> |

| Ref. | Audit Title | Days | Priority | Indicative Quarter | Audit Details | |
|---------------|---|------------|----------|--------------------|--|---|
| | | | | | Rationale | Corporate Director & Lead Officer |
| 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> |
| 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> |

| Ref. | Audit | Days | Priority | Indicative Qtr | Rationale | Audit Details |
|--|---------------------------------------|------------|----------|----------------|---|--|
| | | | | | | Corporate Director & Lead Officer |
| 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> |
| 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 |

Appendix B – Revised KPI’s for Internal Audit & Counter Fraud 2015/16

| INPUTS | Fraud | Audit |
|---|--|--|
| Total number of employees undertaking investigations | Annual declaration | Annual declaration |
| Total number of professionally accredited | Annual declaration | Annual declaration |
| Amount spent on investigation and prosecution of fraud | Annual declaration of actual and budget | Annual declaration of actual and budget |
| OUTPUTS | | |
| 100% of priority 1 audits completed 50% of priority 2 audits completed | | Cumulative Monthly FPET and progress reporting to G&AC |
| 100% of audit draft reports to be issued within date on the Engagement Plan | | Monthly – IA management team |
| Time from start of fieldwork (SoF) to draft report to be no more than 40 days | | Monthly – IA management team, FPET and cumulative G&AC |
| Draft report to final within 30 days | | Monthly- IA management team |
| Advice to working parties , groups etc | Cumulative declaration through G&AC reporting | Cumulative declaration through G&AC reporting |
| No of fraud cases investigated | Cumulative declaration through G&AC reporting | |
| No of irregularity cases investigated | Cumulative declaration through G&AC reporting | |
| OUTCOMES | | |
| % of high priority/risk issues a) Agreed b) Implemented by client | | Monthly – FPET and Cumulative declaration through G&AC reporting |
| % of all other issues a) Agreed b) Implemented by client | | Monthly FPET and Cumulative declaration through G&AC reporting |
| Client satisfaction to be 90% or more | Monthly - FPET and cumulative declaration through G&AC reporting | Monthly - FPET and cumulative declaration through G&AC reporting |
| Value for money / efficiency savings identified | Cumulative declaration through G&AC reporting | Cumulative declaration through G&AC reporting |
| Total No of occasions on which (a) fraud and (b) irregularity was identified | Cumulative declaration through G&AC reporting | |
| Total monetary value of (a) and (b) detected | Cumulative declaration through G&AC reporting | |
| Total monetary value of (a) and (b) recovered | Cumulative declaration through G&AC reporting | |

Appendix C - Internal Audit Assurance Levels

| Key | |
|----------------|---|
| High | There is a sound system of control operating effectively to achieve service/system objectives. Any issues identified are minor in nature and should not prevent system/service objectives being achieved. |
| Substantial | The system of control is adequate and controls are generally operating effectively. A few weaknesses in internal control and/or evidence of a level on non-compliance with some controls that may put system/service objectives at risk. |
| Adequate | The system of control is sufficiently sound to manage key risks. However there were weaknesses in internal control and/or evidence of a level of non-compliance with some controls that may put system/service objectives at risk. |
| Limited | Adequate controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied. Certain weaknesses require immediate management attention as if unresolved they may result in system/service objectives not being achieved. |
| No assurance | The system of control is inadequate and controls in place are not operating effectively. The system/service is exposed to the risk of abuse, significant of error or loss and/or misappropriation. This means we are unable to form a view as to whether objectives will be achieved. |
| Not Applicable | Internal audit advice/guidance no overall opinion provided. |

Prospects for Improvement

Very Good

The operation displays strong building blocks for future improvement with exceptional leadership, direction and capacity

Good

The operation has satisfactory building blocks present for future improvement, there are minor improvements required in leadership, direction and capacity

Adequate

The operation has limited building blocks present for future improvement and there are weaknesses in leadership, direction and capacity

Uncertain

There are no building blocks evident for future improvement, leadership and direction is absent and there is no capacity.