

By: Robert Patterson – Head of Internal Audit

To: Governance and Audit Committee – 20<sup>th</sup> April 2016

Subject: **Internal Audit and Counter Fraud Plan 2016-17**

Classification: Unrestricted

---

**Summary:** This report details the proposed Internal Audit and Counter Fraud Plan for 2016-17

---

## **FOR DECISION**

---

### **Introduction**

1. This report sets out the outline Internal Audit and Counter Fraud Plan for 2016-17 detailing a breakdown of audits and counter fraud work and an analysis of corresponding resources. It also contains an update to the Internal Audit Charter which defines the over-arching purpose, authority and responsibility of internal audit.
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 2016-17 plan will provide:
  1. Overall opinion and assurance to support the Annual Governance Statement
  2. Assurance against the mitigation of key corporate risks
  3. Coverage of critical systems of the Council including finance, contract / commissioning and IT assurance
  4. Integrated work around value for money and efficiency opportunities
  5. Underpinning counter fraud processes and activity as well as resources focused on reactive work such as special investigations
  6. On-going advice and information on controls to management
  7. Follow 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.
  - Drawing on 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 together with alternative sources of independent assurance

- 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/ commissioning 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 bringing to fruition the DCLG funded Kent Intelligence Network (KIN) in 2016/17
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. This is demonstrated in Appendix A.
6. In particular, the 'big audit themes' for 2016/17 will be :
1. Independent assurance over the delivery of savings and outcomes from selected transformation and efficiency programmes
  2. In tandem with the above, progress in managing demand for services against reducing resources
  3. Review of progress in developing consistent efficient and effective strategic commissioning frameworks across the Council
  4. Review of systems underpinning unaccompanied asylum seekers in response to increased pressures
  5. Top level governance review of G.E.T.
  6. IT audit of cyber security and related recovery
  7. Increasing the local taxation base through the use of the KIN with our partner local authorities
7. Excluded from Appendix A are:
- Internal audit coverage of the new and emerging LATCo's, more particularly Property Services and Legal
  - Existing audit work with Commercial Services where we remain the appointed internal auditor
  - Income generating and shared service work with Tonbridge and Malling Borough Council, Kent Fire, Parish Council's and audits of selected grants
  - Detail relating to the audit of local controls within establishments
  - On- going advice and 'watching briefs' on selected change programmes.
8. 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**

9. The plan contains a resource of 2,930 productive audit and counter fraud days, dedicated to KCC specific assurance. The approved net expenditure budget for the unit is £903,300, a 4.5% reduction on the previous year's budget and is the sections contribution towards corporate savings. These costs are, of course, offset by fraud recoveries and value for money savings, which in 2015/16 (to date) totalled over £300,000.
10. We also have sufficient remaining DCLG grant to fund the KIN project until the end of 2017-18, after which it must prove itself as a self-sustaining project from the anticipated savings and recoveries.
11. The plan has been divided into 64 Priority 1 and 39 Priority 2 audits. The section will have a target to complete 90% of priority 1 and 50% of priority 2 audits. The latter providing the section with greater flexibility over lower priority audit coverage.
12. Following on from the take up and success of the peer auditor programme we intend to repeat this for 2016/17.

## **Internal Audit Charter**

13. In April 2016 the Public Sector Internal Audit Standards (PSIAS) were subject to revision and this has a minor impact on our Charter which sets out the purpose, authority and responsibility of internal audit. The revised version, encapsulating two minor changes to our mission and reference to core principles is shown in Appendix 2. It is good practice for an audit committee to approve revisions to the charter.

## **Recommendations**

14. Members are asked to
  - 14.1 Agree the proposed Internal Audit and Counter Fraud Annual Plan for 2016-17 as attached to this report
  - 14.2 Agree the minor amendments to the internal audit charter

## **Appendices**

***Appendix 1 Internal Audit and Counter Fraud Plan 2016-17***  
***Appendix 2 Internal Audit Charter***

**Robert Patterson**  
**Head of Internal Audit**

**(03000 416554)**



# Kent County Council

Internal Audit and Counter Fraud Plan

April 2016 - March 2017

# Contents

<b>1</b>	<b>Introduction.....</b>	<b>6</b>
<b>2</b>	<b>Purpose and Charter.....</b>	<b>6</b>
<b>3</b>	<b>Overall Outcomes .....</b>	<b>7</b>
<b>4</b>	<b>Constructing the Plan.....</b>	<b>7</b>
<b>5</b>	<b>Plan Summary .....</b>	<b>8</b>
<b>6</b>	<b>Resources, Priorities and Timing .....</b>	<b>12</b>
<b>7</b>	<b>Measuring Internal Audit and Counter Fraud Performance .....</b>	<b>13</b>
<b>8</b>	<b>In Conclusion .....</b>	<b>13</b>
	<b>Appendix A – Annual Audit Plan.....</b>	<b>14</b>
	<b>Appendix B –KPI’s for Internal Audit &amp; Counter Fraud 2016/176 .....</b>	<b>45</b>
	<b>Appendix C - Internal Audit Assurance Levels .....</b>	<b>46</b>

## **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 2016-17. 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**

- 2.1 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. (A follow up inspection will also be undertaken during 2016).
- 2.2 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"
- 2.3 This is particularly important during a period of significant change and sustained demands on Council services.

### **3 Overall Outcomes**

3.1 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

3.2 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.

### **4 Constructing the Plan**

4.1 In drawing up the plan of activities for 2016/17 we have utilised:

- An established risk assessed audit register
- Substantive associated assurance mapping, whereby complimentary evidence on internal control and risk management can be utilised
- 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

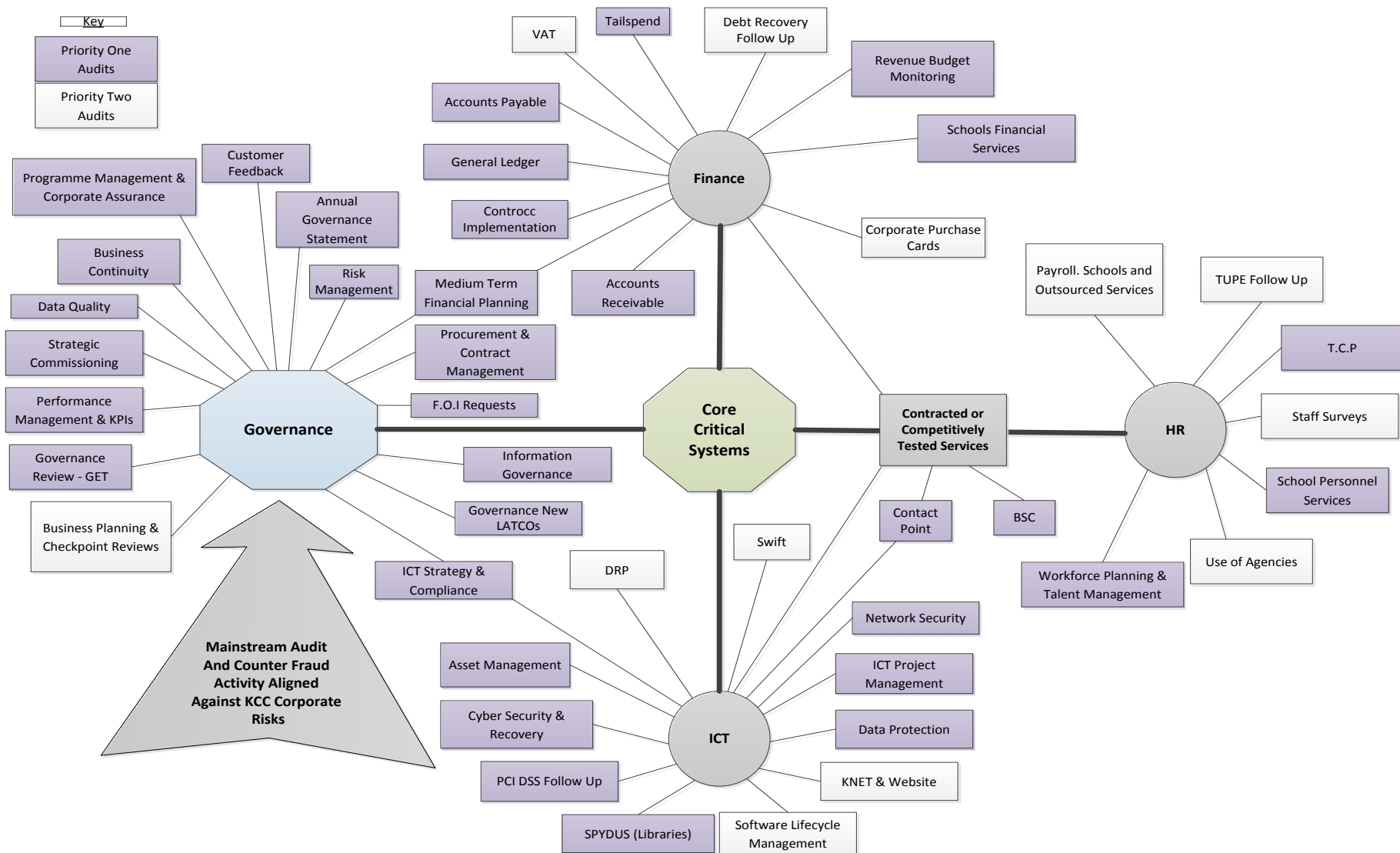
- Existing audit cumulative knowledge of systems, services and areas of control / fraud risk
  - Knowledge and trends from counter fraud activity from 2015/16
  - Required follow up work from previous audit and counter fraud work
  - Consultation with external audit
  - Management requests for audit reviews and consultancy work in areas of particular concern
- 4.2 In addition a separate risk based specialist ICT audit plan has been developed by our outsourced ICT audit provider, Moore Stephens.
- 4.3 Separate plans have also been developed for coverage of current or emerging arms length operations owned by KCC such as Commercial Services, property Services and Legal.
- 4.4 In 2016/17 the Kent Intelligence Network (KIN) and associated DCLG funded counter fraud initiatives will be brought 'on line' and a plan co-ordinating the work with our public sector partners to manage the outcomes and required investigative work and resource is being developed. In tandem with our District Council partners the project has the potential, even from the most pessimistic of assumptions, of delivering fraud savings of over £3 million per annum across the County.

**5 Plan Summary** 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. Appendix A also includes indicative timing for audits and the outline rationale for each review.

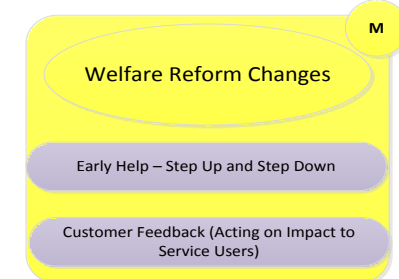
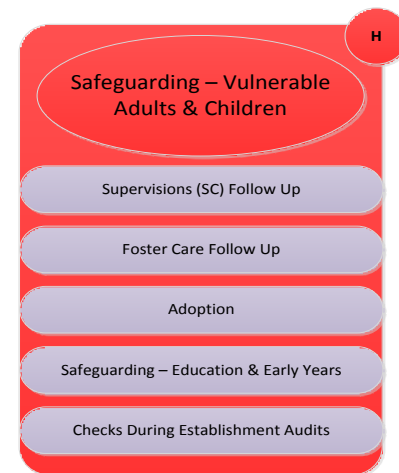
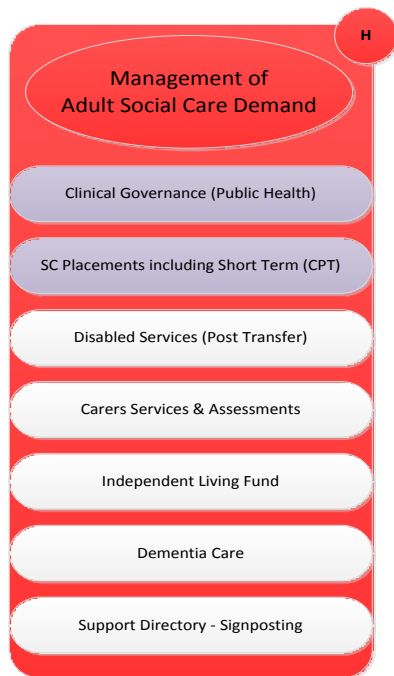
- 5.2 In particular Figure 1 maps more significant activities for 2016/17 against governance processes, key critical financial and non-financial systems as well as assurance towards corporate risks.

**Figure 1-** Integrated Internal Audit and Counter Fraud Plan 2016/17





**Figure 2** - Internal Audit and Counter Fraud work mapped against current corporate risks



M

Delivery of 2016/17 Savings

Transportation & Delivery of Savings

0 – 25 Post Implementation Review(s)

MTFP & Demand

Public Rights of Way (Managing Risk)

GET – LED Street Lighting

M

Data & Information Management

As Per ICT and Governance Reviews on P.1

H

Implications of Increased Numbers of Unaccompanied Asylum Seeking Children (UASC)

UASC & No Recourse to Public Funds (Inc Counter Fraud)

H

Future Operating Environment for Local Government

Workforce Planning/Succession & Talent Management

MTFP & Demand

Counter Fraud

Kent Intelligence Network (KIN)

Grants for the Voluntary & Community Sector – Policy & Practice

Arrangements RE Bribery & Corruption

Insurance

Fraud Awareness

Debt Fraud

Other

Member Grant Scheme

EY:

Troubled Families

Pupil Referral Units

NEET Strategy

Elective Home Education

EduKent

Education Commissioning – Capital Plan

Finance & Business Planning – Primary Schools

Schools Improvement Team

Education Trust – Watching Brief

CLS

Attendance & Inclusion

New EY Data Systems

Community Nurseries

Other

GET:

Highways & Repairs – Process & outcomes

Speed Awareness Courses

Concessionary Fares

Household Waste & Recycling Centre Contract

Coroners Service

Integrated Community Safety Function

Kent Resilience Team

- 5.3 In total the plan has been divided into 64 Priority 1 and 39 Priority 2 audits and with an associated target of completing 90% of Priority 1 and a minimum of 50% for priority 2 audits. This allows the section greater coverage over lower priority audit coverage as well as a contingency for unplanned work and special investigations.
- 5.4 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
- 5.5 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.

#### Following Up on Previous Audits, Issues and Recommendations

- 5.6 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.
- 5.7 In addition we will undertake desk based follow up work on the implementation of issues agreed with management from all audits. For 2016/17 we have agreed an associated new process for formal follow up monitoring which re-enforces accountability with management through self-reporting and where we will undertake test checking of the accuracy of the responses received.

### **6 Resources, Priorities and Timing**

- 6.1 The plan contains a resource of 2,930 productive audit and counter fraud days , inclusive of the ICT audit contract dedicated to KCC assurance work. (Total days are 3,535, when including work for other bodies). The approved net budget for 2016/17 is £903,500 including KIN running costs of £80,000 which will be met by the DCLG grant for the next two years. The section's overall budget represents a 4.5% saving on the previous year.

- 6.2 The section is resourced on a 'hybrid' basis, being a mix of 19 FTE in-house staff, 2 FTE contractor staff and 200 outsourced days provided by Moore Stephens for ICT audit work.
- 6.3 Expressed as an overhead, audit and counter fraud costs represent 1% of total KCC expenditure (after excluding education) and an average coverage of 2.5 days per £ million spend. This compares favourably with past benchmarking with other local authorities.
- 6.4 For 2016/17 we plan to continue our peer auditor programme, utilising a pool of middle managers from 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.

## **7 Measuring Internal Audit and Counter Fraud Performance**

- 7.1 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.
- 7.2 We will report our performance against these KPI's to each Governance and Audit Committee

## **8 In Conclusion**

- 8.1 Through the 2016/17 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 20165 – March 2017

## 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 2017	Business Continuity	20	1	4	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. It is proposed that the audit for 16/17 will focus on KCC's ability to respond to provider failure.	<b>Authority Wide</b>  Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Mike Overbeke Group Head - Public Protection
CA02 2017	Procurement and Contract Management	30	1	3	Core cyclical assurance. The scope of this audit will focus on tender specifications to provide assurance that specifications are robust, complete and appropriate to mitigate the risk of weak contracts due to failure to adequately address key elements at tender stage. The audit will include follow-up of issues raised as part of contract management audits undertaken in 2015/16.	<b>Authority Wide</b>  Andy Wood <i>Corporate Director of Finance and Procurement</i>  Emma Mitchell Director of Strategic Business Development and Intelligence  Henry Swan <i>Head of Strategic Procurement</i>
CA03 2017	Tail-spend	20	2	1	To provide assurance that there are adequate controls in relation to frequent, low level spend to ensure that Value for Money opportunities are identified and focus on high value contracts does not result in poor performance, both in relation to quality of service and cost, across multiple low value contracts	<b>Authority Wide</b>  Andy Wood <i>Corporate Director of Finance and Procurement</i>  Henry Swan <i>Head of Strategic Procurement</i>
CA04 2017	Data Quality	15	1	2	To provide assurance on the reliability of xxx data quality and on-going arrangements to ensure data integrity.	<b>Authority Wide</b>  TBC dependent on system

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA05 2017	Performance Management and KPI Reporting	20	2	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.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  Emma Mitchell <i>Director of Strategic Business Development and Intelligence</i>  Richard Fitzgerald <i>Performance Manager</i>
CA06 2017	Annual Governance Statement 2015/16	15	1	1	A review of individual directorate governance returns to support the Annual Governance statement.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  Geoff Wild <i>Director of Governance and Law</i>
CA07 2017	Risk Management	25	1	4	A review of the Council's risk management arrangements to support the Annual Governance Statement. The scope for 2016/17 is TBC.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i>  Mark Scrivener <i>Risk Manager</i>



Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA08 2017	Information Governance	15	1	3	To provide assurance on compliance with information governance standards on a cyclical basis.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Geoff Wild <i>Director of Governance and Law</i>
CA09 2017	Freedom of Information Requests	20	1	1	Core assurance on compliance with legislation	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Geoff Wild <i>Director of Governance and Law</i>
CA10 2017	Data Protection	20	1	1	Core assurance on compliance with legislation. Following the ICO's audit of Social Care this audit will undertake a 'deep dive' approach on other service areas.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Geoff Wild <i>Director of Governance and Law</i>
CA11 2017	Bribery and Corruption	20	1	1	To provide assurance that KCC policies and procedures are adequate in line with best practice guidance.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Geoff Wild <i>Director of Governance and Law</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA12 2017	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. The audit for 16/17 will focus on readiness for/compliance with the new Cipfa Framework.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Geoff Wild <i>Director of Governance and Law</i>
CA13 2017	Departmental Governance Review – GET	60	1	3	To provide assurance that the Governance Framework in place over the GET Directorate is adequate.	Barbara Cooper <i>Corporate Director of Growth, Environment and Transport</i>
CA14 2017	Implementation of Strategic Commissioning Framework	75	1	4	Themed review of commissioning across KCC through assessing the level of implementation of the Council's strategic commissioning framework.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Emma Mitchell <i>Director of Strategic Business Development and Intelligence</i>
CA15 2017	Declarations of Interest	15	1	1	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.	<b>Authority Wide</b>  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
CA16 2017	Programme Management and Corporate Assurance Functions	15	1	3	A follow-up of the 2015/16 audit to provide assurance that there is appropriate oversight for change programmes across the Council, with timely, robust challenge of decisions.	<b>Authority Wide</b>  <b>Programme Management:</b> All Corporate Directors  <b>Corporate Assurance:</b> David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i>
CA17 2017	Business change/ check point reviews	30	2		A series of short, focussed reviews at key points in programme/ project lifecycle - these will include checkpoint reviews of programmes within the portfolios led by the Corporate Assurance team as and when required.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i>
CA18 2017	Transformation and Change – Delivery of Savings and other outcomes	75	1	2	To provide assurance that transformation and change programmes are delivering sustainable savings and realising planned benefits/outcomes. The review will be KCC wide covering each of the transformation portfolios and will include consideration of how lessons learnt have been applied to later phases.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA19 2017	Staff Survey – response and actions	20	1	1	To provide assurance that KCC, as a responsible employer, has responded appropriately to issues identified through the results of the most recent staff survey.	<p><b>Authority Wide</b></p> <p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i></p>
CA20 2017	Business Planning	25	2	2	To provide assurance on the implementation of the new business planning arrangements for 16/17 and consideration of links to KCC priorities, the strategic commissioning cycle and the longer term view. This audit will be undertaken with the audit of Medium Term Financial Planning to provide assurance on the alignment of financial and business planning.	<p><b>Authority Wide</b></p> <p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i></p>
CA21 2017	Payroll – outsourced contracts	20	2	1	To provide assurance that KCC as a provider delivers in line with contract terms and conditions and that any assumptions in relation to charging are robust ensuring that costs are recovered as a minimum to manage the risk of financial loss to KCC	<p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
CA22 2017	Recruitment controls re TUPE transfer staff follow-up	10	2	4	Through follow-up of the 2015/16 audit this review will provide assurance that the Council has adequate controls in place to ensure employees that TUPE to KCC, have the right to reside and work in the UK, are appropriately qualified, references have been received and DBS checks have been completed. N.b. This audit is dependent on any TUPE of staff happening in 2016/17 to allow for testing.	<p>Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Paul Royel <i>Head of HR</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
CA23 2017	Schools' Personnel Service	20	1	2	To provide assurance that KCC as a provider delivers in line with contract terms and conditions and that any assumptions in relation to charging are robust ensuring that costs are recovered as a minimum to manage the risk of financial loss to KCC	David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  Rebecca Spore <i>Director Infrastructure</i>  Jackie Turner-Robinson <i>Head of Business Service Centre</i>
CA24 2017	Workforce Planning inc succession planning and talent management	20	1	2	To provide assurance that workforce planning processes take account of risks in relation to loss of key resources and required outcomes from change/restructure, including focus on succession planning and talent management	Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>  Paul Royel <i>Head of HR</i>
CA25 2017	TCP process	25	1	1	To provide assurance on authority-wide adherence to the required TCP process, including evidence of fair and equitable rating.	Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>  Paul Royel <i>Head of HR</i>
CA26 2017	Recruitment – use of agencies	15	2	2	To provide assurance that adequate controls exist to ensure the quality of staff recruited and value for money achieved by both temporary and permanent staff being recruited through appropriate routes, i.e. through HR for permanent staff and through Connect2Staff for temporary placements, other than agreed exceptions.	Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>  Paul Royel <i>Head of HR</i>
	<b>Total days</b>	<b>670</b>				

## 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 2017	General Ledger	20	1	2	Cyclical review of key financial system, scope to include bank accounts.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Dominic Magner <i>Principal Accountant (FM Systems and Support)</i></p>
CS02 2017	Revenue Budget Monitoring	20	1	4	Cyclical review of key financial system, in particular this review will focus on the robustness of monitoring processes to provide assurance that budgets are adequately managed to achieve required savings.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Simon Pleace <i>Revenue Finance Manager</i></p>
CS03 2017	VAT	15	2	3	Cyclical review of key financial system	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Emma Feakins <i>Chief Accountant</i></p>
CS04 2017	Payments Processing	30	1	3	A key financial systems audit of the accounts payable system and iProcurement, including iSupplier. The scope will include the new No PO No Pay policy and prompt payment discounts as well as a follow up on actions taken to address the findings of the 15/16 audit.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Henry Swan <i>Head of Procurement</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
CS05 2017	Accounts Receivable	20	1	3	Cyclical review of key financial system	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
CS06 2017	Corporate Purchase Cards	15	2	1	Cyclical review of key financial system, scope to include potential risk of increased usage with the 'No PO, No Pay' initiative	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
CS07 2017	Debt Recovery Follow-Up	15	2	2	Cyclical review of key financial system	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
CS08 2017	Debt Fraud	15	2	2	This anti-fraud work will assess KCC's level of fraud risk in relation to debt and, dependent on the risks identified, will aim to provide assurance that controls adequately manage that risk.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Rebecca Spore <i>Director 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
CS09 2017	Insurance	10	1	1	This anti-fraud work will assess KCCs arrangements for the prevention and detection of insurance fraud.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Lee Manser <i>Head of Insurance</i></p>
CS10 2017	Medium Term Financial Planning	25	1	2	To provide assurance on the financial planning arrangements in place to meet increased saving requirements while achieving KCC priorities. The scope will include a review of stakeholder consultation and engagement. This audit will be undertaken with the audit of Business Planning to provide assurance on the alignment of financial and business planning.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Dave Shipton <i>Head of Financial Strategy</i></p>
CS11 2017	Family Placement Payments – Controcc Implementation, Phase 2	25	1	4	Following the audit of Family Placement Payments in 2015/16 this audit will review implementation of Phase 2 of the Controcc Project; the scope will include review of system user awareness/training to give assurance over accuracy and timeliness of family placement payments.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Jackie Turner-Robinson <i>Head of Business Service Centre</i></p>
	<b>Total Days</b>	<b>210</b>				



# 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 2017	Contact Point - Agilisys	30	1	2	To provide assurance on the recently outsourced operations including contract management	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Emma Mitchell <i>Director of Strategic Business Development and Intelligence</i>  Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>
RB02 2017	Business Services Centre	30	1	4	To provide assurance that appropriate commissioner and provider arrangements have been put in place and that the strategy and direction of the BSC are in line with expected benefits.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Rebecca Spore <i>Director of Infrastructure</i>  Jackie Turner-Robinson <i>Head of Business Service Centre</i>
RB03 2017	Total Facilities Management –Contract Management Follow-Up	15	1	3	Following the 2015/16 audit undertaken to provide assurance over management of the three regional TFM contracts this audit seeks to provide assurance that actions agreed to address issues raised have been implemented effectively.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Rebecca Spore <i>Director of Infrastructure</i>  David Fettes <i>Head of Property Operations</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB04 2017	Total Facilities Management – property service desk Follow-Up	10	1	2	Following the 2015/16 audit undertaken to provide assurance over the Property Service Desk operation, provided for KCC under the TFM contract this audit seeks to provide assurance that actions agreed to address issues raised have been implemented effectively.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Rebecca Spore <i>Director of Infrastructure</i>  David Fettes <i>Head of Property Operations</i>
RB05 2017	Property – Disposal of assets	20	1	3	To provide assurance that disposal decisions are undertaken in accordance with authorisation levels defined in the Constitution and with due consideration for value for money and community impact.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Rebecca Spore <i>Director of Infrastructure</i>
RB06 2017	Grant administration follow-up inc Member Grant Scheme and Grants for VCS	20	1		Following a review of local administered grant schemes across the authority in 2015/16 to provide assurance that grants are validated, legitimate and spent appropriately this audit seeks to provide assurance that actions agreed to address issues raised have been implemented effectively.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>  David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i>
RB07 2017	Property LATCo – GEN2	20	1	3	To provide assurance on the arrangements for the new LATCO, including the Client/Provider relationship and monitoring achievement of planned outcomes	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Rebecca Spore <i>Director of Infrastructure</i>
RB08 2017	Legal Services LATCo	15	1		To provide assurance on the arrangements for the new LATCO, including the Client/Provider relationship and monitoring achievement of planned outcomes	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  TBC

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB09 2017	KNet and Website	20	2	1	To provide assurance that the content of both KNet and Kent.gov.uk are managed to ensure information is accessible, appropriate and up to date.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>  Rebecca Spore <i>Director of Infrastructure</i>
RB10 2017	Developer Contributions	20	2	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. This audit will follow-up on implementation of actions to address issues raised as a result of the 2014/15 audit and is dependent on progress being made on implementing a new/centralised system.	David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>  Rebecca Spore <i>Director of Infrastructure</i>
<b>3.2 Social Care, Health and Wellbeing</b>						
RB11 2017	Independent Living Fund	20	2	4	To provide assurance on the handover of the Independent Living Fund to KCC control to ascertain how far risks in relation to financial and reputational impact are managed.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Penny Southern <i>Director of LDMH</i>
RB12 2017	Social Care Placements – Central Purchasing Team	30	1	2	To provide assurance on the processes for social care placements into short-term and residential care through the new Central Purchasing Team. In addition the review will consider plans to extend the remit of the team to homecare.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Penny Southern/Anne Tidmarsh <i>Directors for Adult Social Care</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB13 2017	VCS - Engagement/Signposting	15	2	3	To provide assurance that engagement with and signposting to third sector organisations is appropriate and effective both in terms of managing demand on KCC services, and therefore achieving efficiencies, and ensuring safeguarding risks are adequately considered.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Penny Southern/Anne Tidmarsh <i>Directors for Adult Social Care</i>
RB14 2017	Dementia Care	25	2	4	Themed review focused on proactive work to provide assurance on KCC's readiness to meet the 2020 challenge including, for example, Dementia Friendly societies and Dementia Friends.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Anne Tidmarsh <i>Director of OPPD</i>
RB15 2017	ICES Contract	15	1	2	To provide assurance that there are adequate and effective contract monitoring processes in place to ensure that performance is in line with required standards and that objectives of the re-let project have been met.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Mark Lobban <i>Director of Strategic Commissioning</i>
RB16 2017	Disabled Services Post Transfer	25	2	4	Following the 2015/16 consultancy work to support the transfer of disabled children's services to adult social care and redesign of the transition pathway this audit will provide assurance post-implementation that objectives have been achieved and key risks have been identified and are managed appropriately.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Penny Southern <i>Director of LDMH</i>
RB17 2017	Carers' Assessments	15	2	1	To provide assurance that there are adequate and effective contract monitoring processes in place to ensure that performance is in line with required standards and that objectives of the commissioning process have been met.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Penny Southern/Anne Tidmarsh <i>Directors for Adult Social Care</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB18 2017	Better Care Fund - Health and Social Care Integration	20	1	3	To provide assurance that appropriate progress is being made to deliver outcomes in the BCF Plan by KCC and CCGs through review of performance and financial management, including ascertaining the impact of any changes implemented by the Department of Health for 16/17.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Anne Tidmarsh <i>Director of OPPD</i>
RB19 2017	Foster Care F/Up	5	1	1	Following the 2014/15 audit of Foster Care and the subsequent follow-up in 2015/16 this audit will provide assurance on implementation of the residual actions required to close off implementation of all agreed actions.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Philip Segurola <i>Director of Specialist Children's Services</i>
RB20 2017	Unaccompanied Asylum Seeking Children	25	1	1	To provide assurance that key risks in relation to an increase in UASC presenting in Kent through review of the placement process, including adequacy and sustainability of provision and financial management.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Sarah Hammond <i>Assistant Area Director, West Kent</i>
RB21 2017	Adoption	25	1	4	Following the 2015/16 work undertaken to provide assurance on the transfer of adoption management back to KCC this audit will review business as usual post-implementation to provide assurance that processes are adequately and effectively managed and to assess the impact of the change in management approach.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Naintara Khosla <i>Social Care, Health and Wellbeing</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB22 2017	No Recourse to public funds	10	2	2	A fraud risk in relation to erroneous claims for financial support by alleged asylum seeking families has been identified nationally and in particular by London Boroughs. This anti-fraud work will assess the potential impact on KCC and provide assurance on the adequacy of controls to mitigate risks identified.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Mark Thorn <i>Assistant Area Director - North Kent</i>
RB23 2017	0-25 Post-implementation Reviews	25	2	2	Time to provide assurance and when required on key projects and programmes in the 0-25 Transformation Portfolio	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Philip Segurola <i>Director of Specialist Children's Services</i>
RB24 2017	Step-down to Early Help	0 See EY Plan	1	Merged See EY Plan	See RB28 - the focus of this audit will be processes to manage demand for Specialist Children Services (SCS) through early intervention, however the feed-through from both Early Help (EH) to SCS and from SCS to EH will be considered.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Florence Kroll <i>Director of Early Help and Preventative Services</i>
RB25 2017	Public Health Governance F/Up inc Clinical Governance Framework	25	1	3	Following the 2015/16 audit of Public Health Governance this audit will seek to provide assurance on the implementation of actions to address issues raised and, in particular, review implementation and embeddedness of the Clinical Governance Framework.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Andrew Scott-Clark <i>Director of Public Health</i>
RB26 2017	Supervisions F/Up	15	1	3	A follow-up to the 2015/16 audit of Supervisions to provide assurance that agreed actions have been implemented.	Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i>  Penny Southern/Anne Tidmarsh <i>Directors for Adult Social Care</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
3.3 Education and Young People Services						
RB27 2017	Pupil Referral Units	20	2	3	To provide assurance that Pupil Referral Units are adequately and efficiently managed through reviewing the role of management boards and effective discharge of that role.	<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>
RB28 2017	Early Help – Managing step-up to Specialist Children’s Services	35	1	1	To provide assurance on processes to manage demand for Specialist Children Services through early intervention, including the work of Early Help Units. This audit will be aligned with review of step-down from SCS and will consider risks in relation to delayed step-up	<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>
RB29 2017	Attendance and Inclusion	25	2	4	To provide assurance that the sufficient and appropriately targeted work is undertaken to manage attendance and inclusion in schools to mitigate risks in relation to statutory duties and any potential detrimental impact on young people’s quality of education and associated issues. Due to the current restructure this audit is likely to be undertaken late 2016/17 or early 2017/18 hence the Priority 2.	<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>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB30 2017	Safeguarding – Education and Young People Directorate	25	1	2	To provide assurance through review of the Safeguarding Team that an appropriate framework exists to respond to safeguarding alerts and 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 including those in relation to missing children and risks in relation to Child Sex Exploitation and Radicalism.	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Gillian Cawley <i>Director of Education Quality and Standards</i> Or Florence Kroll <i>Director of Early Help and Preventative Services</i></p>
RB31 2017	NEET Strategy	20	1	2	To provide assurance on the implementation of the new NEET Strategy and Action Plan taken to Cabinet Committee in December 2015 and review achievement of planned outcomes to ensure full participation and a reduction in young people that are not in education, employment or training.	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Gillian Cawley <i>Director of Education Quality and Standards</i></p>
RB32 2017	Community Learning and Skills	20	2	4	To provide assurance that the key risks in relation to the new service delivery model are adequately managed. In particular the review will consider the recommendations made in relation to financial controls in previous audits and assurance on governance arrangements and transition to the new model.	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Gillian Cawley <i>Director of Education Quality and Standards</i></p>



Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB33 2017	Schools Improvement Team	20	1	1	To provide assurance that the Schools Improvement Team 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 of Education Quality and Standards</i>
RB34 2017	Elective Home Education	15	1	3	To provide assurance on the implementation of the Elective Home Education Policy, agreed by Cabinet in January 2016, and monitoring and review of children receiving EHE on achievement of planned outcomes. This audit will also follow-up the issues identified as part of the 2014/15 audit.	Patrick Leeson <i>Corporate Director of Education and Young People Service</i>  Keith Abbott <i>Director of Education Planning and Access</i>
RB35 2017	Education Commissioning – Capital Plan	25	1	3	To provide assurance that management of the Capital Plan, and in particular actions to address any funding gap, is adequate and effective to mitigate any risk of failing to meet statutory duties in relation to provision due to insufficient resources.	Patrick Leeson <i>Corporate Director of Education and Young People Service</i>  Keith Abbott <i>Director of Education Planning and Access</i>
RB36 2017	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.	Patrick Leeson/Andy Wood <i>Corporate Director of Education and Young People Services and Corporate Director of Finance &amp; Procurement</i>  Keith Abbott <i>Director of Education Planning and Access</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB37 2017	Schools – Themed Review	35	1	3	<p>A themed audit across a number of schools to provide assurance that key areas of finance and governance are appropriately controlled. For 2016/17 this will address:</p> <ul style="list-style-type: none"> <li>- Financial governance and planning including a focus on management of staffing levels to meet variable demand</li> </ul>	<p>Patrick Leeson/Andy Wood <i>Corporate Director of Education and Young People Services and Corporate Director of Finance &amp; Procurement</i></p> <p>Keith Abbott <i>Director of Education Planning and Access</i></p>
RB38 2017	EduKent	15	2	4	<p>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>	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Keith Abbott <i>Director of Education Planning and Access</i></p>
RB39 2017	Education Trust – Watching Brief	20	2	Ongoing	<p>Time allocated to provide advice and challenge as and when required, and based on key milestones, in relation to development of a Trust model to deliver Education Services to Schools.</p>	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>Keith Abbott <i>Director of Education Planning and Access</i></p>
RB40 2017	New EY Data Systems – Watching Brief	20	2	Ongoing	<p>Time allocated to provide advice and challenge as and when required, and based on key milestones, in relation to planning and implementation of new EY systems.</p>	<p>Patrick Leeson <i>Corporate Director of Education and Young People Services</i></p> <p>TBC</p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB41 2017	Troubled Families	30	1	ongoing	Statutory requirement for Internal Audit to review a representative sample of families and achievement of outcomes prior to submission to DCLG for payment. The time budget allows for the provision of advice in relation to evidence required to support outcomes	Patrick Leeson <i>Corporate Director of Education and Young People Services</i>  Florence Kroll <i>Director of Early Help and Preventative Services</i>
<b>3.4 Growth, Environment and Transport</b>						
RB42 2017	Highways repairs process and outcomes	15	2	2	A review of the contract management process and controls for the highways contract to ensure that supplier performance is robustly monitored to demonstrate achievement of outcomes and that payments are in line with contract terms.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>
RB43 2017	LED Street Lighting	20	1	2	A review of the contract management process and controls for the new LED Street Lighting contract to ensure that supplier performance is robustly monitored and payments are in line with contract terms.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>
RB44 2017	Highway Safety/Crash Remedial Measures	25	1	1	To provide assurance that appropriate proactive and reactive action is taken to minimise the risk of injury or death on Kent roads.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>
RB45 2017	Speed Awareness Courses	15	2	1	To provide assurance that KCC as a provider delivers in line with contract terms and conditions and that any assumptions in relation to charging are robust ensuring that costs are recovered as a minimum to manage the risk of financial loss to KCC	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB46 2017	Public Rights of Way	25	1	1	To provide assurance that key risks in relation to reduced capital funding have been identified and are being adequately managed. The scope will include review of the effectiveness of resource allocation and financial management processes.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Katie Stewart <i>Director Environment, Planning and Enforcement</i>  Mike Overbeke <i>Group Head - Public Protection</i>
RB47 2017	Contract for bulky waste	15	2	3	A review of the contract management process and controls for the bulky waste contract to ensure that supplier performance is robustly monitored and payments are in line with contract terms.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>
RB48 2017	Regional Growth Fund	20	1	4	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 &amp; Transport</i>  David Smith <i>Director of Economic Development</i>
RB49 2017	Concessionary Fares	15	2	2	To provide assurance on assessment, eligibility and application processes for concessionary fares for disabled and older persons to ensure statutory requirements are met and the risk of erroneous claims is mitigated.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>
RB50 2017	Commercial Services – Household Waste and Recycling Centre Contract	20	2	1	A review of the contract management process and controls for the Household Waste & Recycling Centres contract with Commercial Services. To ensure that supplier performance is robustly monitored and payments are in line with contract terms.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB51 2017	Discovery Park Technology	10	1	4	A review of the activity of Discover Park Technology to provide assurance that investment decisions are robust and in line with agreed policy and strategy.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  David Smith <i>Director of Economic Development</i>
RB52 2017	BDUK Phase 2	15	1	Ongoing	To provide ongoing assurance on achievement of key stages in BDUK programme.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  David Smith <i>Director of Economic Development</i>
RB53 2017	Coroners Service	15	2	4	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 &amp; Transport</i>  Katie Stewart <i>Director Environment, Planning and Enforcement</i>  Mike Overbeke <i>Group Head - Public Protection</i>
RB54 2017	Integrated Community Safety Function	15	2	4	To provide assurance post implementation of the integrated function that objectives and planned efficiencies/effectiveness have been achieved through coordinating community safety across the county.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Katie Stewart <i>Director Environment, Planning and Enforcement</i>  Mike Overbeke <i>Group Head - Public Protection</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
RB55 2017	Kent Resilience Team Phase 3 and Follow Up	15	1	3	This review will incorporate a follow-up of the audit of Phases one and two of the Kent Resilience Team project and will look to ascertain whether lessons learnt from Phases one and two have been applied to Phase 3 and whether any residual issues exist prior to the development of a Business Case proposing the future model at the end of the project.	<p>Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i></p> <p>Katie Stewart <i>Director Environment, Planning and Enforcement</i></p> <p>Mike Overbeke <i>Group Head - Public Protection</i></p> <p>Paul Flaherty/Chris Else <i>Kent Fire</i></p>
	<b>Total Days</b>	<b>1080</b>				

## 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 2017	Software Lifecycle Management	15	1	Q1	To provide assurance that the Council maintains current versions of software within vendor support and licence requirements. Audit c/f from 2015/16 Audit Plan.	<p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Michael Lloyd <i>Head of Technology Strategy and Commissioning</i></p>
ICT02 2017	SWIFT – Adult SC ISO27001 certification.	15	2	Q1	To provide assurance that processing and security controls within the application are robust. To include Gap Analysis between current Application and requirements for Adult SC ISO27001 certification.	<p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Andrew Ireland <i>Corporate Director of Social Care, Health and Wellbeing</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p>
ICT03 2017	Spydus – Application Review	15	1	Q2	To provide assurance that processing and security controls within the application are robust.	<p>Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i></p> <p>Andrew Stephens <i>Head of Libraries, Registrations and Archives</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
ICT04 2017	Disaster Recovery Planning: Follow-up review	15	1	Q3	To assess the progress towards an effective DR Framework following 2014/15 review which reported 'limited' assurance. This will include follow-up of actions raised in previous review.	David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  Rebecca Spore <i>Director Infrastructure</i>  Michael Lloyd <i>Head of Technology Strategy and Commissioning</i>
ICT05 2017	ICT Strategy and governance	25	1	Q2/3	Evaluation of the arrangements the Council has in place to ensure that the ICT governance and ICT strategy remain aligned. To include ICT Organisation & Responsibilities.	David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  Rebecca Spore <i>Director Infrastructure</i>  Michael Lloyd <i>Head of Technology Strategy and Commissioning</i>
ICT06 2017	Cyber Security and Social Engineering	15	1	Q2	Cyber Security with particular emphasis on uses of Cloud services; also intruder detection capability. Social Engineering to cover risks associated with use of social media e.g. Facebook / Twitter for business and personal uses pertaining to Council data	David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i>  Rebecca Spore <i>Director Infrastructure</i>  Michael Lloyd <i>Head of Technology Strategy and Commissioning</i>



Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Rationale	Corporate Director & Lead Officer
ICT07 2017	ICT Project Management	20	1	Q3	Processes for managing delivery of new implementations, particularly ICT elements.	<p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Michael Lloyd <i>Head of Technology Strategy and Commissioning</i></p>
ICT08 2017	IT Asset Management	15	2	Q4	Audit of processes to ensure KCC's key ICT assets are accounted for.	<p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p>
ICT09 2017	Network Management	15	2	Q3	<p>Annual audit to ensure that:</p> <ul style="list-style-type: none"> <li>• Network components are effectively managed and monitored and are secured against inappropriate access</li> <li>• Changes to network components are planned, documented, authorised and tested</li> </ul>	<p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Rebecca Spore <i>Director Infrastructure</i></p> <p>Michael Lloyd <i>Head of Technology Strategy and Commissioning</i></p>
ICT10 2017	PCI DSS	15	1	Q3/4	Follow up audit to establish status of Council work towards compliance with PCI DSS requirements.	<p>Andy Wood <i>Corporate Director Finance and Procurement</i></p> <p>Nick Vickers <i>Head of Finance</i></p>
N/a	ICT Relationship Management & Liaison	35		Over the Year	Meetings with ICT and other Management as appropriate.	
	<b>Total Days</b>	<b>200</b>				

# 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 2017	Fraud awareness	30	1	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.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>
Fraud prevention work – to remove weaknesses that could be exploited						
CF02 2017	Kent Intelligence Network	170	1		Using data from across Kent partners to identify and assess areas of potential fraud risk in order to make recommendations to remove weaknesses that could be exploited in order to commit fraud.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>
CF03 2017	National Fraud Initiative (NFI)	30	1		Investigation of NFI alerts and matches to assess areas of potential fraud risk and where appropriate make recommendations to remove weaknesses that could be exploited in order to commit fraud.	<b>Authority Wide</b>  David Cockburn <i>Corporate Director of Strategic and Corporate Services</i>
Investigation, sanction and redress						
CF04 2017	Authority wide Investigations	270	1	Ongoing	Investigate suspected fraud in a timely, professional, and cost effective manner ensuring that all appropriate sanctions are applied and any losses are recovered. This work will include a review of transactions shown as matches by National Fraud Initiative and investigate and report as appropriate.	<b>Authority Wide</b>  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:  Declarations of Interest Bribery and Corruption Grants No recourse to public funds Insurance Debt Fraud	n/a			To detect fraud in high risk areas or systems that may be vulnerable and to make recommendations to secure arrangements.	Authority Wide  David Cockburn Corporate Director of Strategic and Corporate Services
	Total Days	500				

## 6. Summary

Audit	2016/2017
	Days
Core Assurance	670
Core Financial Assurance	210
Risk/Priority Based	1080
IT audit plan	200
Proactive and Reactive Counter fraud work	500
Follow up of recommendations with medium/high priority rating	60
Liaison, advice and information and support for system/service development	50
Support on procurement of External Audit provider	20
Establishments to include a themed reviews of Children's Centres and Libraries	140
Commercial Services	200
Gen2 – Property LATCO	50
Legal Services LATCO	25
Parishes	50
Other external including Kent Foundation, Help Fund, Stag Theatre and Kent Fisheries	40
KMFRA	95
Tonbridge and Malling District Council – Management of audit and fraud	120
Grant claims other Certifications	25
<b>Total Days</b>	<b>3535</b>

# Appendix B – Key Performance Measures for Internal Audit & Counter Fraud 2016/17

<b>INPUTS</b>	<b>Fraud</b>	<b>Audit</b>
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
<b>OUTPUTS</b>		
90% of priority 1 audits completed 50% of priority 2 audits completed		Cumulative Monthly FPET and progress reporting to G&AC
90% 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	
<b>OUTCOMES</b>		
% 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

Assurance level	
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.

## Prospects for Improvement

**Very Good**

There are strong building blocks in place for future improvement with clear leadership, direction of travel and capacity. External factors, where relevant, support achievement of objectives.

**Good**

There are satisfactory building blocks in place for future improvement with reasonable leadership, direction of travel and capacity in place. External factors, where relevant, do not impede achievement of objectives.

**Adequate**

Building blocks for future improvement could be enhanced, with areas for improvement identified in leadership, direction of travel and/or capacity. External factors, where relevant, may not support achievement of objectives.

**Uncertain**

Building blocks for future improvement are unclear, with concerns identified during the audit around leadership, direction of travel and/or capacity. External factors, where relevant, impede achievement of objectives.

## APPENDIX 2

### KENT COUNTY COUNCIL

#### Internal Audit Charter

##### INTRODUCTION

This charter formally defines the purpose, authority and responsibility of Internal Audit within Kent County Council. The Charter will be reviewed at least annually to ensure it is up-to-date and reflects the Public Sector Internal Audit Standards (PSIAS).

##### PURPOSE

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. **Its mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.**

Kent County Council's Internal Audit 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'.

##### AUTHORITY

The requirement for the Council to 'maintain an adequate and effective system of internal audit of its accounting record and its systems of internal control' is contained in the Accounts and Audit Regulations 2011. This supplements the requirements of Section 151 of the Local Government Act 1972 for the Council to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has responsibility for the administration of those affairs. The council has delegated this responsibility to the Corporate Director of Finance and Procurement.

##### STATUS OF INTERNAL AUDIT WITHIN THE ORGANISATION

The Head of Internal Audit reports directly to the Corporate Director of Finance and Procurement and quarterly to the Governance and Audit Committee. The Head of Internal Audit also regularly meets with the Chair of the Governance and Audit Committee. The Head of Internal Audit will also report to senior management and Members when necessary, including statutory officers, Head of Paid Service, Monitoring Officer and the Leader of the Council.

The Governance and Audit Committee are responsible for ensuring Internal Audit are independent of the activities it audits, is effective, has sufficient experience and expertise and the scope of the work to be carried out is appropriate. The Governance and Audit Committee approve the Charter every year within the Annual Audit report.



As a senior manager (KR16 or above) the appointment and termination of the Head of Internal Audit is covered by the Personnel Management Rules (Appendix 2 Part 6 of the Council's constitution).

### **RESPONSIBILITY**

It is the responsibility of management to establish and maintain systems of corporate governance, risk management and internal control to provide assurance that the Council's objectives are being achieved and to minimise the risk of fraud or irregularity.

Internal Audit will contribute to the corporate governance process by providing an assurance on the effectiveness of these systems of risk management and internal control, making practical recommendations for enhancements where considered necessary. Management has responsibility to implement audit recommendations, address issues raised, or accept the risks resulting from not taking action. However, Internal Audit will consider taking matters to higher levels of management or to the Governance and Audit Committee, if it is felt that the risk should not (or need not) be borne, or management fails to implement agreed actions.

### **PROFESSIONAL STANDARDS**

The Council's Internal Audit activity will conform to standards and guidance contained in the Public Sector Internal Audit Standards. The PSIAS encompasses the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework which include:

- the Definition of Internal Auditing;
- the Core Principles;
- the Code of Ethics; and
- the International Standards for the Professional Practice of Internal Auditing.

Additional requirements and interpretations for the UK public sector have been incorporated.

The Council's Internal Audit activity will also have regard to the Committee on Standards in Public Life, and to the Seven Principles of Public Life.

### **INDEPENDENCE AND OBJECTIVITY**

Internal Audit will be sufficiently independent of the activities it audits to enable auditors to perform their duties in a manner that facilitates impartial and effective professional judgements and recommendations.

The Head of Internal Audit will have free and unrestricted access and freedom to report in his/her own name to the Corporate Director of Finance and Procurement, Head of Paid Service and Chairman of the Governance and Audit Committee.

In addition, Internal Audit will be responsible for determining its priorities based on an evaluation of risk. Auditable areas which are deemed to represent the most significant controls that are operating in order that KCC delivers its business objectives are identified from directorates', annual operating plans, consultation with managers and Internal Audit's experience of the directorates. These are used to determine the strategic and annual audit plans. The audit plan will be flexible enough to accommodate the needs of senior management and Members depending on the relative significance of emerging risks. The Governance and Audit Committee will approve the plan and at each of its meetings will receive reports summarising significant findings of audit work undertaken.

Internal Audit will also report to the Governance and Audit Committee, at each of its meetings, progress on the directorates' implementation of recommendations made by Internal Audit.

Objectivity will be preserved by ensuring that all members of staff are free from any conflicts of interest and do not undertake any duties that they could later be called upon to audit, including where members of staff have been involved in, for example working groups, consultancy etc. Internal Auditors will also refrain from assessing specific operations for which they were previously responsible, within the previous year.

#### **SCOPE & NATURE OF INTERNAL AUDIT**

Internal Audit activity will be undertaken to provide assurance to senior management (Corporate Directors) and the Governance and Audit Committee (referred to as 'Board' in the PSIAS) as to the adequacy and effectiveness of the Councils' systems for corporate governance, risk management and internal control. It will include:

- Reviewing the soundness, adequacy and application of financial and other management controls;
- Reviewing the extent of compliance with, relevance and financial impact on strategic and operational goals of established policies, plans and procedures;
- Reviewing the extent to which the organisation's assets and interests are accounted for and safeguarded from losses arising from:
  - Fraud and other offences
  - Waste, extravagance and inefficient administration, poor value for money and other causes;
- Reviewing the suitability and reliability of financial and other management data developed within the organisation;
- Reviewing awareness of risk and its control and providing advice to management on risk mitigation and internal control in financial or operational areas where new systems are being developed or where improvements are sought in the efficiency of existing systems;
- Promote and raise awareness of fraud and corruption;
- Investigating allegations of fraud and corruption;

- Providing advice (consultancy) to Directorates for a variety of issues, such as project assurance, controls advisory requests, areas of concern and lessons learnt reviews.

Internal Audit's activities extend to all remote establishments, subsidiary companies and trading activities.

Internal Audit is not relieved of its responsibilities in areas of the Council's business that are subject to review by others but will assess the extent to which it can rely upon the work of others and co-ordinate its audit planning with the plans of such review agencies.

The Head of Internal Audit will provide an annual audit opinion as to the adequacy of the Council's internal controls and risk management processes. This will be used to support the Annual Governance Statement.

### **FRAUD AND IRREGULARITY**

Internal Audit does not have to investigate all cases of potential frauds and irregularities; however they must all be reported to the Head of Internal Audit or the Counter Fraud Manager who will determine if an investigation needs to take place. Internal Audit will report to the Governance and Audit Committee at the conclusion of each investigation, a summary of the fraud/irregularity, control weaknesses and the outcome. If a significant fraud or irregularity is identified this will be brought to the attention of the Chairman of the Governance and Audit Committee at the time of the investigation.

### **RIGHT OF ACCESS**

To fulfil its objectives, Internal Audit will be granted unrestricted access to all staff, Members records (documentary and electronic), assets and premises, deemed necessary in the course of its duties. Internal Audit will ensure that all information received as part of their work is treated confidentially at all times.

### **INTERNAL AUDIT RESOURCES**

An internal audit plan is developed annually which takes into account the work that is needed to enable the Head of Internal Audit to provide an assurance on the control environment and governance across the Council. To ensure that there are adequate Internal Audit resources available to deliver the plan, an assessment is made to determine the number of staff days available; and to identify the knowledge and experience of staff to ensure that Internal Audit has the right skills mix to deliver the plan. The Head of Internal Audit will use a combination of in-house, partner or third parties to deliver aspects of the plan to the best expertise and value for money. When engaging a partner the Head of Internal Audit will ensure the partner has the appropriate knowledge and experience to deliver the engagement, applies the quality assurance standards of the section and has access to all information and explanation required to undertake the engagement (coordinated through Internal Audit managers).

## **REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT**

In accordance with the Accounts and Audit Regulations (2006), there is a requirement for an annual review of the effectiveness of the system of internal audit. This is also part of the wider annual review of the effectiveness of the system of internal control. The Head of Internal Audit will carry out an annual review of the Internal Audit function, in accordance with the Quality Assurance and Improvement Programme outlined below, and will report the results to the Governance and Audit Committee to enable it to consider the findings of the review. In addition, the Head of Internal Audit will arrange for an independent review to be carried out, at least every five years which will be reported to the Governance and Audit Committee. The Head of Internal Audit will review the Charter annually and attach a revised document to the annual internal audit report.

## **PROVISION OF ASSURANCE TO THIRD PARTIES**

The Council's Internal Audit section is sometimes requested to undertake Internal Audit and assurance activity for third parties, such as Kent Fire and parishes. These include internal audit services, grant certification and financial account sign-off.

The same principles detailed in this Charter will be applied to these engagements.

In performing consulting engagements, internal auditors must ensure that the scope of the engagement is sufficient to address the agreed-upon objectives. If internal auditors develop reservations about the scope during the engagement, these reservations must be discussed with the client to determine whether to continue with the engagement. Internal auditors will address controls consistent with the engagement's objectives and be alert to significant control issues.

## **QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME**

The Head of Internal Audit will maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity. The programme will include an evaluation of the internal audit activity's conformance with the Definition of Internal Auditing and the International Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

The Head of Internal Audit will communicate to the Corporate Director of Finance and Procurement and the Governance and Audit Committee on the internal audit activity's QAIP, including results of ongoing internal assessments and external assessments conducted at least every five years.

Signed by:

Head of Internal Audit:

Chairman of the Governance and Audit Committee

VERSION CONTROL

Document Owner: Robert Patterson, Head of Internal Audit.

Version	Reviewed/Due for Review	Reviewer	Approver	Date approved
---------	-------------------------	----------	----------	---------------

Original

2	23 February 15	Head of Internal Audit	Governance and Audit Committee	
---	----------------	------------------------	--------------------------------	--

3	April 2016	Head of Internal Audit		
---	------------	------------------------	--	--