

By: Robert Patterson – Head of Internal Audit  
To: Governance and Audit Committee – 11<sup>th</sup> April 2017  
Subject: **Internal Audit and Counter Fraud Plan 2017-18**  
Classification: Unrestricted

---

**Summary:** This report details the proposed Internal Audit and Counter Fraud Plan for 2017-18

## **FOR DECISION**

---

### **Introduction**

1. This report sets out the outline Internal Audit and Counter Fraud Plan for 2017-18 detailing a breakdown of audits and counter fraud 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 outline plan is detailed in Appendix 1.
4. The outcomes from the 2017-18 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 and efficiency 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
  - Follow up on the progress on the implementation of audit issues

### **Development of the Internal Audit and Counter Fraud Plan**

5. 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
  - Management requests for assurance on particular areas of concern.
  - Previous cyclical audit work and the need for formal follow up
  - Proactive fraud work including maintaining the sustainability of the DCLG funded Kent Intelligence Network (KIN) which has the potential to reduce fraud and error in local taxation systems
6. In relation to planning of IT audit coverage, our new outsourced provider - BDO LLP – are undertaking an IT audit needs analysis and risk assessment for the start of their contract on the 1<sup>st</sup> April.
7. 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 1.
8. In particular, the 'big audit themes' for 2017/18 will be :
- Independent assurance over the delivery of savings and outcomes from selected transformation and efficiency programmes
  - In tandem with the above, progress in managing demand for services against reducing resources
  - Review of progress in developing more strategic commissioning frameworks across the Council following the recent re-organisation
  - Top level governance review of the new combined Children, Young People and Education Directorate
  - Review of the Council's controls to facilitate its priority around economic growth
  - Analysis of a number of income generating projects and systems that are critical to helping the Council achieve its budgetary targets
  - The potential to increase the local taxation base through use of the KIN with our partner local authorities
9. Excluded from Appendix 1 are:
- Internal audit coverage of KCC owned and emerging LATCo's, more particularly Commercial Services , GEN2 and Invicta Law
  - Income generating work with Tonbridge and Malling Borough Council, Kent Fire, Parish Councils and audits of selected grants
  - Other ad-hoc consultancy work

- Detail relating to the audit of local controls within establishments
- On- going advice and 'watching briefs' on selected change programmes.

10. 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**

11. Over the past two years corporate risks have grown considerably. In 2014 there were 14 corporate risks of which 3 were red with a combined risk score of 180. For 2017 there are now 16 corporate risks of which 13 are red with a combined risk score of 276.

12. Over the same period audit resources devoted to KCC have been reduced by 26%, including a 13% reduction going into 2017/18. As such the resource dedicated to KCC must be very carefully focused to provide the maximum impact and assurance.

13. The approved net budget for the unit for 2017/18 is £805,000. Of note, estimated income from external and arm's length bodies now amounts to over £167,000 per annum. Against the net expenditure should be placed fraud and value for money savings which in 2016/17 (to date) totalled £349,000.

14. We also have sufficient remaining DCLG grant to fund the KIN project until the end of 2018/19, after which it must prove itself as a self-sustaining project from the anticipated savings and recoveries.

15. The plan has been divided into 54 Priority 1 and 25 Priority 2 audits. The audit team will have a target to complete 100% of priority 1 and a minimum of 20% of priority 2 audits in the year. The reduced target for Priority 2 audit completion will provide the section with greater flexibility over lower priority audit coverage.

16. We hope to bolster our audit resources with a small cohort of peer auditors drawn from across the Directorates. The peer auditors will benefit from utilising internal audit as a resource for learning through involvement in activities such as governance reviews.

### **Recommendations**

17. Members are asked to agree the proposed Internal Audit and Counter Fraud Annual Plan for 2017-18 as attached to this report.

### **Appendices**

#### ***Appendix 1 Internal Audit and Counter Fraud Plan 2017-18***

**Robert Patterson**  
**Head of Internal Audit**  
**(03000 416554)**

APPENDIX 1



# Kent County Council

Internal Audit and Counter Fraud Plan

April 2017 - March 2018

# 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>Annex 1 – Annual Audit Plan.....</b>	<b>14</b>
	<b>Annex 2 – Formal KPI’s for Internal Audit &amp; Counter Fraud 2017/18 .....</b>	<b>47</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 2017-18. 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 June 2016 the service was independently re-inspected and judged to be fully compliant with these standards.
- 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
- Work to prevent fraud and error in the local taxation systems through the county wide Kent intelligence Network (KIN)
- 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 2017/18 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 2016/17
- 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 will be developed from early April with our new outsourced ICT audit provider, BDO LLP.

4.3 Separate plans have also been developed for coverage of current or emerging arms length operations owned by KCC such as Commercial Services, GEN2 and Invicta Law

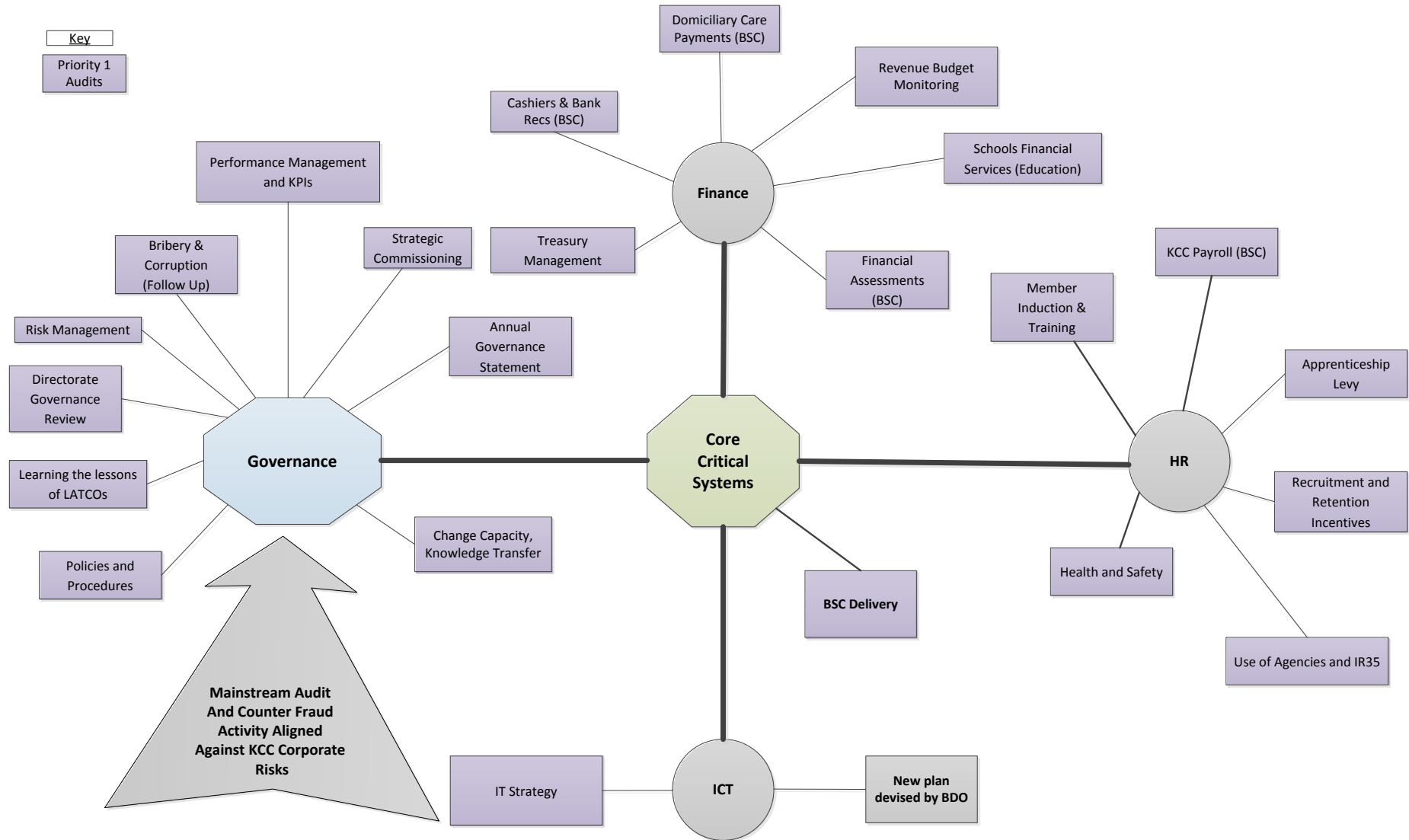
## **5 Plan Summary**

5.1 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 Annex 1. Annex 1 details all Priority 1 and 2 work and also includes indicative timing for audits and the outline scope for each review.

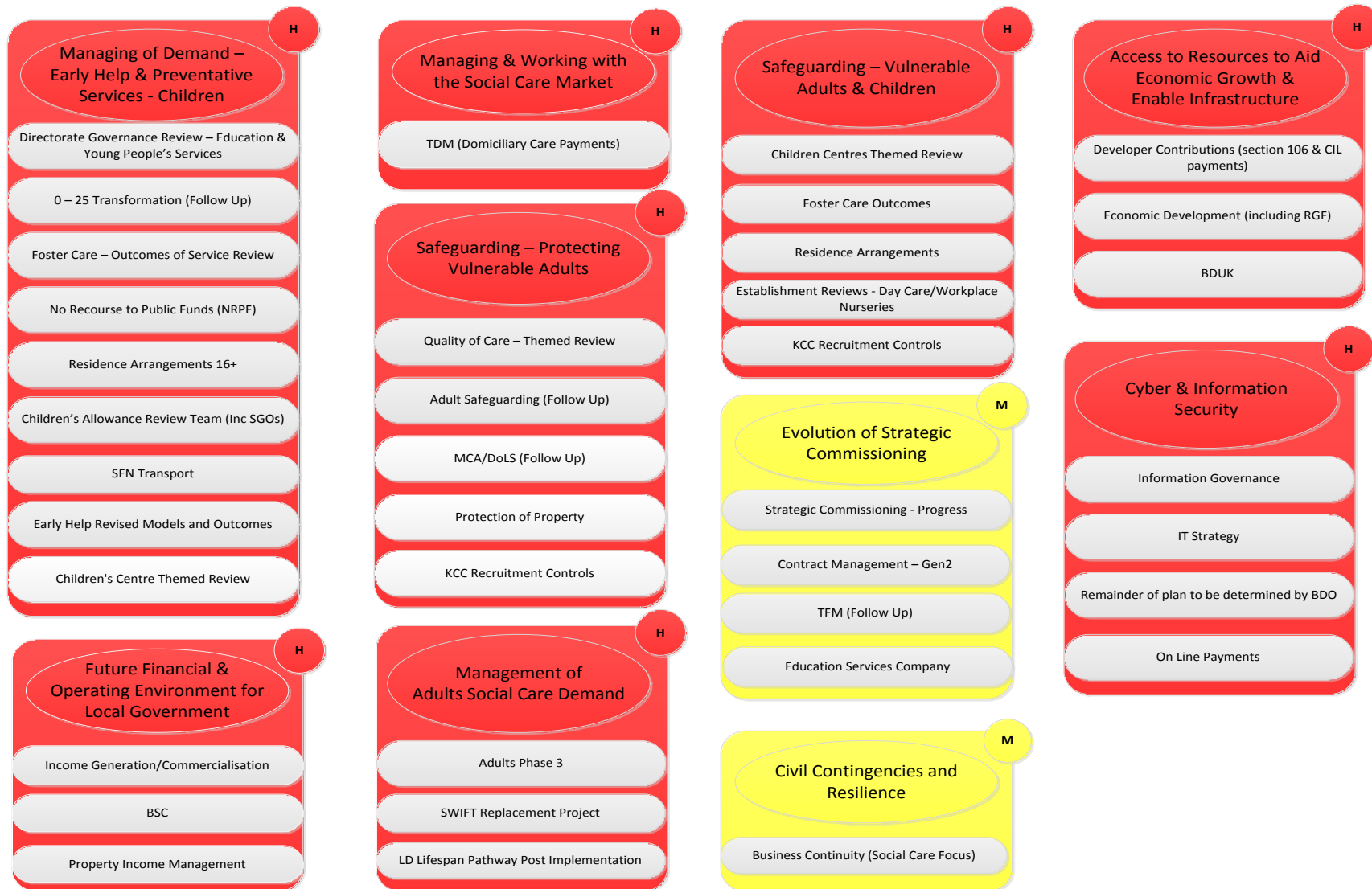
5.2 Figure 1 maps more significant activities (Priority 1) for 2017/18 against governance processes, key critical financial and non-financial systems as well as assurance towards corporate risks.



**Figure 1-** Integrated Internal Audit and Counter Fraud Plan 2017/18 – Governance and Core Systems



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



- 5.3 In total the plan has been divided into 54 Priority 1 and 25 Priority 2 audits and with an associated target of completing 100% of Priority 1 and a minimum of 20% for priority 2 audits. This allows the audit team greater flexibility over the coverage of lower priority audits 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 includes the associated "Governance Health Check" system that was developed last year.
- 5.6 The internal audit opinion is a fundamental element of the Council's Annual Governance Statement.

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

- 5.7 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.
- 5.8 In addition we will undertake desk based follow up work on the implementation of issues agreed with management from all audits during selected periods of the year in tandem with a self-assessment process with Directorates.

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

- 6.1 The plan contains a resource of 2,165 productive audit and counter fraud days, inclusive of the ICT audit contract dedicated to KCC assurance work. (Total days are 2,873, when including work for other bodies). The approved net budget for 2017/18 is £805,000 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 16 % saving on the previous year.

- 6.2 The section is resourced on a 'hybrid' basis, being a mix of 18 FTE in-house staff, 2 FTE contractor staff and approximately 125 outsourced days provided by BDO for ICT audit work.
- 6.3 Expressed as an overhead, audit and counter fraud costs represent less than 0.1% 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 2017/18 we plan to continue our peer auditor programme, utilising a pool of middle managers from across the County Council who be nominated by Directorates and will volunteer to work with us 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 We have a series of performance targets that we will be measured against, based on the section being staffed at budgeted levels. These performance targets, detailed below, are a mix of input, output and outcome measures and incorporate national transparency indicators relating to counter fraud. The traditional numerical measures are shown in Annex 2
- 7.2 Nevertheless in general we will be a section that
- **Is motivated and empowered**  
*Measure: TBC*
  - **Is Innovative**  
*Measure: by examples of innovation*
  - **Is skilled**  
*Measure: Qualifications in section, staff actively studying for qualifications*

- **Has exceptional quality**  
*Measures : PSIAS external assessment – 100% compliance to international standards*
- **Delivers**  
*Measures: See Annex 2 - Traditional KPI 's around delivery against the annual plan, (100% of priority 1 and 20% of priority 2 audits, counter fraud recoveries including transparency measures)*
- **Adds value through its outcomes**  
*Measures: VFM savings, consultancy and special support to clients*
- **Is growing and diversifying**  
*Measures: Income generation growth, increasing number of clients*
- **Has satisfied customers**  
*Measures: Client satisfaction returns post audit (90% satisfaction rate) from informal and formal feedback from external clients, eg Parishes*

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

## **8 In Conclusion**

8.1 Through the 2017/18 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.



# Kent County Council

Internal Audit

Annual Audit Plan April 2017 – March 2018

# 1. Core Assurance

To provide assurance on core aspects of internal control authority wide

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
CA01 2018	Business Continuity	25	1	Q4	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 2017/18 will focus on KCC's ability to respond to care provider or partner failure.	<p><b>Authority Wide</b></p> <p>Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i></p> <p>Katie Stewart <i>Director of Environment, Planning &amp; Enforcement/</i></p> <p>Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i></p>
CA02 2018	Performance Management, KPI's/Data quality	25	1	Q4	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><b>Authority Wide</b></p> <p>Vincent Godfrey <i>Strategic Commissioner</i></p> <p>Emma Mitchell <i>Director of Strategic Business Development &amp; Intelligence</i></p>
CA03 2018	Risk Management	25	1	Q4	A review of the Council's risk management arrangements to support the Annual Governance Statement. The scope for 2017/18 is to be confirmed.	<p><b>Authority Wide</b></p> <p>David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
CA04 2018	Annual Governance Statement	15	1	Q1	The focus of the 2017/18 audit will be to review the arrangements for preparation of the 2016/17 Annual Governance Statement	<p><b>Authority Wide</b></p> <p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Ben Watts <i>General Counsel</i></p>
CA05 2018	Information Governance	25	1	Q4	To provide assurance on compliance with information governance standards, including an assessment of the adequacy of completion of the NHS IG Toolkit.	<p><b>Authority Wide</b></p> <p>Ben Watts <i>General Counsel</i></p>
CA06 2018	Learning the lessons of LATCO's  <b>Advisory</b>	20	1	Q2	A review to provide assurance that after the implementation of the most recent LATCOs, lessons learnt from the transition and implementation stages have been captured and used to inform further LATCO set-ups.	<p><b>Authority Wide</b></p> <p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Ben Watts <i>General Counsel</i></p> <p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p>
CA07 2018	Bribery & Corruption (follow up)	10	1	Q1	Follow-up of the 2016/17 audit to provide assurance that agreed actions have been implemented	<p><b>Authority Wide</b></p> <p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p>



Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
CA08 2018	KCC Corporate Governance	25	1	Q4	A review of the Council's overall Corporate Governance Framework to support the Annual Governance Statement. The audit for 17/18 will include a focus on providing assurance that KCC policies and procedures are adequate, in line with legislation and best practice guidance.	<p><b>Authority Wide</b></p> <p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Ben Watts <i>General Counsel</i></p>
CA09 2018	Directorate Governance Review – Children, Young People and Education	80	1	Q4	<p>To provide assurance that the Governance Framework in place over the newly formed Children, Young People and Education Directorate is adequate and effective.</p> <p>NOTE – given the delay in adoption of the new divisional structure the timing and scope of this review will be held under review and may change.</p>	<p>Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i></p> <p>Patrick Leeson <i>Corporate Director of Education and Young People's Services</i></p>
CA10 2018	Strategic Commissioning – new arrangements  <b>Advisory</b>	30	1	Q4	A review of the progression of strategic commissioning arrangements.	<p>David Cockburn <i>Corporate Director Strategic &amp; Corporate Services</i></p> <p>Vincent Godfrey <i>Strategic Commissioner</i></p>
CA11 2018	Transformation & Change – 0-25 follow up	10	1	Q2	Follow-up of the 2016/17 audit to provide assurance that agreed actions have been implemented.	<p>Patrick Leeson <i>Corporate Director of Education and Young People's Services</i></p>
CA12 2018	Transformation and Change – Adults phase 3  <b>Advisory</b>	30	1	Ongoing	To provide assurance that transformation and change programmes are delivering sustainable savings and realising planned benefits/outcomes. This audit will take the form of a watching brief/consultancy to feed into the process from design into implementation and provide advice/challenge. Post implementation review of Phase 3.	<p>Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
CA13 2018	Transformation & Change – Business Service Centre  <b>Advisory</b>	30	1	Q3	To provide assurance that transformation and change programmes are delivering sustainable savings and realising planned benefits/outcomes. The review will focus on BSC business plans and outcomes.	Rebecca Spore <i>Director of Infrastructure</i>
CA14 2018	Transformation & Change – Checkpoint Reviews  <b>Advisory</b>	20	1	Ongoing	A series of short, focussed reviews at key points in programme/ project lifecycle – these will include checkpoint reviews of programmes within the portfolios potentially led by the Corporate Assurance team as and when required.	<b>Authority Wide</b>  David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i>
CA15 2018	Transformation & Change – Change capacity and knowledge transfer	20	1	Q2	To provide assurance that skills are being developed and transferred to develop in-house capacity and knowledge in relation to transformation and change thereby reducing reliance on contractors.	<b>Authority Wide</b>  Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>
CA16 2018	Declarations of Interest	10	2	TBC	An annual data matching exercise comparing Companies House data with KCC 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>  Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>
CA17 2018	Income generation/ Commercialisation v business as usual	20	2	TBC	To provide assurance that income targets deriving from financial pressures do not result in failure to meet core or statutory responsibilities.	<b>Authority Wide</b>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
CA18 2018	Data Protection (including General Data Protection Regulations)  <b>GDPR element - Advisory</b>	20	2	TBC	Core assurance on readiness for compliance with new legislation, the General Data Protection Regulations. Following the ICO's audit in 2016/17 which focussed on Social Care, this audit will also undertake a 'deep dive' approach to data protection arrangements in other service areas.	<b>Authority Wide</b>  Ben Watts <i>General Counsel</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
CA19 2018	Service User feedback & engagement (KCC-wide)	20	2	TBC	To provide assurance that the Council engages appropriately with service users and their feedback is considered to drive future service developments and improvements.	<b>Authority Wide</b>  Amanda Beer <i>Corporate Director Engagement, Organisation Design &amp; Development</i>
	<b>Total days</b>	<b>470</b>				

## 2. Core Financial Assurance

To provide assurance on core aspects of financial internal control

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer
CS01 2018	Revenue Budget Monitoring	30	1	Q1	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.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
CS02 2018	Schools Financial Services	15	1	Q4	Cyclical review of key financial system. This audit will provide assurance that the system of schools audit is adequate.	Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
CS03 2018	Treasury Management	20	1	Q2	Cyclical review of key financial system. To provide assurance that treasury management of KCC funds is robustly controlled.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer
CS04 2018	Financial Assessments	20	1	Q2	Cyclical review of key financial system. This review will focus on the adequacy of controls in place ensure the accurate assessment of client's contributions towards the cost of their care.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>  Rebecca Spore <i>Director of Infrastructure</i>
CS05 2018	Cashiers & Bank Recs	20	1	Q1	Cyclical review of key financial system. To provide assurance that adequate and effective controls are operating over the management and administration of cash and banking - including the receiving, banking, allocation and reconciliation of income.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>  Rebecca Spore <i>Director of Infrastructure</i>
CS06 2018	T.D.M. System (for domiciliary care payments)	15	1	Q2	Cyclical review of key financial system. To provide assurance that the TDM process continues to ensure timely and accurate payments to providers and that the expenditure is appropriate, authorised and accounted for.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>  Rebecca Spore <i>Director of Infrastructure</i>
CS07 2018	Accounts Receivable Follow-Up	10	2	TBC	Follow-up of the 2016/17 audit to provide assurance that agreed actions have been implemented.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>  Rebecca Spore <i>Director of Infrastructure</i>
CS08 2018	Client Financial Affairs (KCC as Appointee)	20	2	TBC	Cyclical review of key financial system. To provide assurance on controls over management of finances for clients who are incapable of managing themselves.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>  Rebecca Spore <i>Director of Infrastructure</i>
	<b>Total Days</b>	<b>150</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	
					Outline Scope	Lead Officer(s)
<b>3.1 Strategic and Corporate Services</b>						
RB01 2018	Members Induction and Training	15	1	Q1	To provide assurance that Members receive an appropriate level of training and new Members are inducted into the Council to ensure they have the right skills and knowledge to discharge their functions	<p>Amanda Beer <i>Corporate Director of Engagement, Organisation Design &amp; Development</i></p> <p>Ben Watts <i>General Counsel</i></p>
RB02 2018	Apprenticeship Levy	20	1	Q3	To provide assurance that KCC are prepared to meet the new requirements with relevant risks identified and managed appropriately. This audit will cut across the ST and EY directorates.	<p>Amanda Beer <i>Corporate Director of Engagement, Organisation Design &amp; Development</i></p> <p>Patrick Leeson <i>Corporate Director of Education and Young People's Services</i></p> <p>Graham Willett <i>Interim Director of Education, Quality and Standards</i></p>
RB03 2018	Use of Agencies and IR35	20	1	Q3	To provide assurance that there are adequate and effective systems in place to identify instances where workers supplying services via an intermediary should be treated as employees to avoid breach of IR35 tax legislation.	<p>Andy Wood <i>Corporate Director of Finance &amp; Procurement</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB04 2018	KCC Payroll	25	1	Q2	Cyclical audit of key financial system. To provide assurance that there are effective controls in place to ensure the integrity of the Council's payroll system and the accuracy of payments to staff.	<p>Amanda Beer <i>Corporate Director of Engagement, Organisation Design &amp; Development</i></p> <p>Rebecca Spore <i>Director of Infrastructure</i></p>
RB05 2018	Developer Contributions (section 106 & CIL payments)	25	1	Q4	<p>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> <p>This audit will follow-up on implementation of actions to address issues raised as a result of the 2015/16 audit and is dependent on progress being made on implementing a new/centralised system.</p>	<p>Rebecca Spore <i>Director of Infrastructure</i></p>
RB06 2018	TFM Follow-up	10	1	Q3	<p>Following the 2016/17 audits undertaken on management of the three regional TFM contracts and the Property Service Desk operation, this audit seeks to provide assurance that actions agreed to address issues raised have been implemented effectively.</p> <p>It is proposed for 2017/18 the audit will be undertaken jointly across KCC and GEN2 with a shared report in order that assurance provided covers the full scope of the arrangement</p>	<p>Rebecca Spore <i>Director of Infrastructure</i></p>
RB07 2018	Health & Safety	20	1	Q3	To provide assurance that processes in place are sufficient to ensure that KCC met its statutory obligations and that staff, services, users, contractors and members of the public are protected from harm.	<p>Amanda Beer <i>Corporate Director of Engagement, Organisation Design &amp; Development</i></p> <p>Flavio Walker <i>Head of Health and Safety</i></p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB08 2018	Grants Administration Follow-up (carried forward from 2016/17)	10	1	Q1	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.	Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>  David Whittle <i>Director of Strategy, Policy, Relationships and Corporate Assurance</i>
RB09 2018	Property Income Management	20	2	TBC	To provide assurance that income from the Council's property portfolio is maximised, to include timely rent review processes.	Rebecca Spore <i>Director of Infrastructure</i>
RB10 2018	KNet and Website – including online payments	25	2	TBC	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. In addition, that the arrangements for taking on-line payments for service users are robust and reliable.	Amanda Beer <i>Corporate Director of Engagement, Organisation Design &amp; Development</i>  Christina Starte <i>Head of Kent Communications</i>
RB11 2018	KCC Recruitment/ entry controls	25	2	TBC	Cyclical audit of key system. To provide assurance that there are appropriate controls over the recruitment of new staff to KCC.	Amanda Beer <i>Corporate Director of Engagement, Organisation Design &amp; Development</i>  Rebecca Spore <i>Director of Infrastructure</i>
RB12 2018	Recruitment and retention incentives (Social Care)	15	2	TBC	To provide assurance that recruitment and retention incentives for social care roles are appropriately deployed, are made in line with the policy and that these are recovered where possible should the member of staff leave KCC.	Amanda Beer <i>Corporate Director of Engagement, Organisation Design &amp; Development</i>  Andrew Ireland <i>Corporate Director of Social Care, Health and Well-being</i>
RB13 2018	Contract management of GEN2 (including capital projects and data control)	15	2	TBC	To provide assurance on the arrangements for the GEN2 LATCO, including Client/ Provider relationship management and monitoring achievement of planned outcomes.	Rebecca Spore <i>Director of Infrastructure</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
<b>3.2 Social Care, Health and Well-being</b>						
RB14 2018	Quality of Care themed review	30	1	Q1	To provide assurance there is an adequate and consistent quality assurance framework in place particularly given increased demand and financial pressure, work with partners and multiple suppliers and the move towards a focus on short term support and independence	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern and Anne Tidmarsh <i>Directors of DCLDMH and OPPD</i>
RB15 2018	LD Lifespan Pathway Post Implementation	25	1	Q3	Following the 2016/17 consultancy work to support the 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 Well-being</i>  Penny Southern <i>Director of DCLDMH</i>
RB16 2018	Adult Safeguarding Follow-up	10	1	Q2	A follow-up of the 15/16 audit to provide assurance that agreed actions have been implemented	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern and Anne Tidmarsh <i>Directors of DCLDMH and OPPD</i>
RB17 2018	MCA/DoLS Follow-up	10	1	Q2	A follow-up of the 15/16 audit to provide assurance that agreed actions have been implemented	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern and Anne Tidmarsh <i>Directors of DCLDMH and OPPD</i>
RB18 2018	Protection of property	20	1	Q2	To provide assurance that there are adequate and effective processes in place to ensure that client property that comes into the care of KCC is safeguarded and treated appropriately following correct procedures and in compliance with relevant legislation	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern and Anne Tidmarsh <i>Directors of DCLDMH and OPPD</i>



Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB19 2018	Swift replacement project – consultancy  <b>Advisory</b>	15	1	Ongoing	This work will also be undertaken on a consultancy basis to provide ad hoc advice and independent challenge through implementation of the replacement for the Swift system in adult social care to ensure adequate and effective controls are maintained	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern and Anne Tidmarsh <i>Directors of DCLDMH and OPPD</i>
RB20 2018	Disabled children - direct payments and managed service	25	1	Q1	To provide assurance that adequate processes exist with regard to personal budgets, whether direct payments or managed service, including assessment, reviews and payment processes	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern <i>Director of DCLDMH</i>
RB21 2018	Foster Care - dependent on outcomes of service review could inc recruitment of foster carers	20	1	Q3	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 Well-being</i>  Philip Segurola <i>Director of Specialist Children's Services</i>
RB22 2016	No Recourse to Public Funds	10	1	Q1	To provide assurance that KCC has appropriate processes in place to identify families without recourse to public funds and that appropriate checks are undertaken to ensure claims are bone fide and that any changes in circumstance are identified	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Philip Segurola <i>Director of Specialist Children's Services</i>
RB23 2018	Residence Arrangements 16+ (SAIFE) including placements and payments	25	1	Q2	To provide assurance that proper procurement processes have been followed, placements are both appropriate to meet identified needs and cost effective, and that payments made through Controcc are complete and accurate	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Philip Segurola <i>Director of Specialist Children's Services</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB24 2018	Childrens' Allowance Review Team inc SGOs	25	1	Q3	To provide assurance that adequate processes are in place to manage key risks including payment of allowances and reviews	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Philip Segurola <i>Director of Specialist Children's Services</i>
CA01 2018	<i>Business Continuity</i>  <i>(duplicate entry for information purpose)</i>	N/A	1	Q4	<i>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 2017/18 will focus on KCC's ability to respond to care provider or partner failure.</i>	<b>Authority Wide</b>  Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Katie Stewart <i>Director of Environment, Planning &amp; Enforcement</i>  Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>
RB25 2018	Young carers - contract management	15	2	TBC	To provide assurance that the contract is being managed adequately and effectively ensuring key risks are managed and quality of service obtained	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Philip Segurola <i>Director of Specialist Children's Services</i>
RB26 2018	Adults and Children's Finance Processes  <b>Advisory</b>	10	2	TBC	Consultancy work to provide advice in relation to the separation of current joint finance processes	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Philip Segurola <i>Director of Specialist Children's Services</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB27 2018	Domiciliary Care	20	2	TBC	Given the current issues facing the care market in recruiting, this review would provide assurance that KCC have taken appropriate action to engage with the market and develop strategies to meet resource gaps and ensure care needs are met	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Anne Tidmarsh <i>Director of OPPD</i>
RB28 2018	Redesign of 26+ Service – consultancy  <b>Advisory</b>	15	2	TBC	Following positive feedback on the consultancy work undertaken through design of the integrated DC/LD pathway this work will also be undertaken on a consultancy basis to provide ad hoc advice and independent challenge through redesign of the 26+ service	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern <i>Director of DCLDMH</i>
RB29 2018	DCALDMH Service Provision redesign  <b>Advisory</b>	20	2	TBC	Following positive feedback on the consultancy work undertaken through design of the integrated DC/LD pathway this work will also be undertaken on a consultancy basis to provide ad hoc advice and independent challenge through redesign of the DVALDMH Service Provision	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern <i>Director of DCLDMH</i>
RB30 2018	Direct payments analytical review  <b>Advisory</b>	15	2	TBC	A review of historic Direct Payment misuse reports to establish whether there are any themes or recurrent control weaknesses that may provide opportunities to reduce misuse in the future	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Penny Southern <i>Director of DCLDMH</i>
RB31 2018	Residence Arrangements - IFA,& Residential – including placements and payments	35	2	TBC	As above, this review will take place once the new framework contracts for IFAs is implemented therefore is likely to be undertaken early in 2018/19	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Philip Segurola <i>Director of Specialist Children's Services</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB40 2018	Front door - CRU & Triage integrated model  (Duplicate entry for information purposes)	N/A	2	TBC	May be included in the EHU audit (see RB36 2018)	<p>Andrew Ireland Corporate Director of Social Care Health and Well-being</p> <p>Patrick Leeson Corporate Director of Education and Young People's Services</p> <p>Stuart Collins Director of Early Help and Preventative Services</p>
<b>3.3 Children and Young People's Services</b>						
CS02 2018	Schools Financial Services	N/A	1	Q4	Cyclical review of key financial system. This audit will provide assurance that the system of schools audit is adequate.	<p>Patrick Leeson Corporate Director of Education and Young People's Services</p> <p>Andy Wood Corporate Director of Finance &amp; Procurement</p>
RB32 2018	Troubled Families Returns	40	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	<p>Patrick Leeson Corporate Director of Education and Young People's Services</p> <p>Stuart Collins Director of Early Help and Preventative Services</p>
RB33 2018	Education Services Company  <b>Advisory</b>	15	1	Ongoing	To be discussed with relevant Corporate Director	<p>Patrick Leeson Corporate Director of Education and Young People's Services</p> <p>Graham Willett Interim Director of Education, Quality and Standards</p>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB34 2018	School Themed Review - additional funding and SEN HNF	60	1	Q3	Annual audit of a key through review of a sample of KCC schools. The theme for 2017/18 will focus on additional funding, including SEN Higher Needs Funding to provide assurance that funds are used appropriately and effectively to achieve	Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Keith Abbott <i>Director of Education Planning and Access</i>
RB35 2018	SEN Transport	25	1	Q3	A review to provide assurance that key risks are identified and managed, including those in relation to budget pressures, safeguarding issues and potential for journeys charged not undertaken. The scope will include decision making on transport need and personal budgets.	Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Keith Abbott <i>Director of Education Planning and Access</i>  Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Roger Wilkin <i>Director of Highways, Transport and Waste</i>
RB36 2018	EY systems Post-implementation	20	1	Q3/4	A post-implementation review of key systems in the Children, Young People and Education directorate to provide assurance that benefits have been realised and appropriate controls have been implemented/maintained.	Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Stuart Collins <i>Director of Early Help and Preventative Services</i>
RB37 2018	EHU revised model and outcomes	30	1	Q3	To provide assurance that the key risks in relation to the new service delivery model are adequately managed. In particular the review will consider benefits realised, achievement of outcomes, or progress on the same, achievement of any required savings and effectiveness of integration/mainstreaming of functions, including troubled families	Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Stuart Collins <i>Director of Early Help and Preventative Services</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB38 2018	Childrens Centres themed review follow-up	25	1	Q2	A follow-up of the 16/17 audit to provide assurance that agreed actions have been implemented The scope will also include a review of utilisation, cost effectiveness and achievement of outcomes	Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Stuart Collins <i>Director of Early Help and Preventative Services</i>
RB02 2018	<i>Apprenticeship Levy  (Duplicate entry for information purposes)</i>	N/A	1	Q3	<i>To provide assurance that KCC are prepared to meet the new requirements with relevant risks identified and managed appropriately. This audit will cut across the ST and EY directorates.</i>	<i>Amanda Beer Corporate Director of Engagement, Organisation Design &amp; Development  Patrick Leeson Corporate Director of Education and Young People's Services  Graham Willett Interim Director of Education, Quality and Standards</i>
RB39 2018	Youth Justice	20	2	TBC	<i>May be included in the EHU audit above (RB36 2018)</i>	Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Stuart Collins <i>Director of Early Help and Preventative Services</i>
RB40 2018	Front door - CRU & Triage integrated model	20	2	TBC	<i>May be included in the EHU audit above (RB36 2018)</i>	Andrew Ireland <i>Corporate Director of Social Care Health and Well-being</i>  Patrick Leeson <i>Corporate Director of Education and Young People's Services</i>  Stuart Collins <i>Director of Early Help and Preventative Services</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
<b>3.4 Growth, Environment and Transport</b>						
RB41 2018	Economic Development inc Regional Growth Fund	30	1	Q3	Assurance on the governance and controls in Economic Development, including the loans, grants and investments related to Regional Growth Funding, with particular focus on the re-cycling of repayments.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  David Smith <i>Director of Economic Development</i>
RB42 2018	BDUK –watching brief.  <b>Advisory</b>	10	1	Ongoing	On-going watching brief for the BDUK programme, including providing assurance over the adequacy of controls over contractual payments to the supplier.	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Andy Wood <i>Corporate Director of Finance</i>
RB43 2018	Carbon Reduction Commitment – annual review	10	1	Q2	Annual review to assess compliance with statutory requirements	Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i>  Katie Stewart <i>Director of Environment Planning and Enforcement</i>
RB35 2018	<i>SEN Transport</i>  <i>(Duplicate entry for information purposes)</i>	<i>N/A</i>	<i>1</i>	<i>Q3</i>	<i>A review to provide assurance that key risks are identified and managed, including those in relation to budget pressures, safeguarding issues and potential for journeys charged not undertaken. The scope will include decision making on transport need and personal budgets.</i>	<i>Patrick Leeson</i> <i>Corporate Director of Education and Young People's Services</i>  <i>Keith Abbott</i> <i>Director of Education Planning and Access</i>  <i>Barbara Cooper</i> <i>Corporate Director Growth, Environment &amp; Transport</i>  <i>Roger Wilkin</i> <i>Director of Highways, Transport and Waste</i>

Ref.	Audit Title	Days	Priority	Indicative Quarter	Audit Details	
					Outline Scope	Lead Officer(s)
RB44 2018	Kent Resilience Team Follow-Up	10	2	TBC	A follow-up of the 2016/17 audit to provide assurance that agreed actions have been implemented	<p>Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i></p> <p>Katie Stewart <i>Director of Environment Planning and Enforcement</i></p> <p><b>Joint audit with Kent Fire</b></p>
RB45 2018	Street work income	15	2	TBC	To provide assurance that adequate processes exist to ensure income is maximised, and monies received are complete and accurate	<p>Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i></p> <p>Roger Wilkin <i>Director of Highways, Transport and Waste</i></p>
RB46 2018	Contract management in Libraries, Registration and Archives	20	2	TBC	To provide assurance that contracts are managed appropriately, so that the deliverables required are received and payments are made in line with contractual terms.	<p>Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i></p> <p>James Pearson <i>Interim Head of LRA</i></p>
RB47 2018	Local Growth Fund –phase 3 including Major Highways Project Management	25	2	TBC	To provide assurance that adequate processes exist in relation to Phase 3, including governance and controls, and that ensure required outcomes are achieved, costs are effectively managed and timescales met	<p>Barbara Cooper <i>Corporate Director Growth, Environment &amp; Transport</i></p> <p>David Smith <i>Director of Economic Development</i></p>
	<b>Total Days all Risk Based</b>	<b>975</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	
					Outline Scope	Corporate Director & Lead Officer
ICT01 2018	To be populated following risk assessment with new ICT Audit provider					
ICT02 2018						
ICT03 2018						
ICT04 2018						
ICT05 2018						
ICT06 2018						
ICT07 2018						
ICT08 2018						
	<b>Total Days</b>	<b>150</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	Outline Scope	Audit Details
						Corporate Director & Lead officer
<b>Anti-fraud work – to raise awareness</b>						
CF01 2018	Fraud awareness	20	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>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
<b>Fraud prevention work – to remove weaknesses that could be exploited</b>						
CF02 2018	Kent Intelligence Network	200	1	Ongoing	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>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
CF03 2018	National Fraud Initiative (NFI)	30	1	Ongoing	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>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
CF04 2018	Serious Organised Crime	15	2	TBC	Based on the Home Office's Organised Crime Procurement Pilots this is an authority wide audit of the area's most vulnerable / attractive to serious and organised criminals to identify where the council is most at risk and to assess where changes and improvements can be implemented to reduce opportunities for serious and organised crime involvement and financial losses.	<b>Authority Wide</b>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>

Ref.	Audit	Days	Priority	Indicative Qtr	Outline Scope	Audit Details
						Corporate Director & Lead officer
<b>Detection work – to detect fraud in high risk areas or systems that may be vulnerable</b>						
Counter Fraud audits have been included in the audit plan as follows:		n/a			To detect fraud in high risk areas or systems that may be vulnerable and to make recommendations to secure arrangements.	<b>Authority Wide</b>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
CA16 2018	Declarations of Interest		2	TBC		
CA07 2018	Bribery and Corruption F/up		1	Q1		
RB08 2018	Grants Administration F/up		1	Q1		
RB22 2018	No recourse to public funds		1	Q1		
RB30 2018	Direct Payments Analytical Review		2	TBC		
<b>Investigation, sanction and redress</b>						
CF05 2018	Authority wide Investigations	300		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>  Andy Wood <i>Corporate Director of Finance &amp; Procurement</i>
	<b>Total Days</b>	<b>565</b>				

## 6. Summary

Audit	Priority 1 Days	Priority 2 Days
Core Assurance	390	70
Core Financial Assurance	120	30
Risk/Priority Based	635	340
IT audit plan	150	0
Proactive and Reactive Counter fraud work	565	0
Follow up of audits with no/limited assurance and recommendations with high/medium priority rating	50	0
Liaison, advice and information and support for system/service development	50	0
Commercial Activities and other external provision	100	0
Establishments	105	0
Commercial Services	200	0
Gen2 Property LATCO	50	0
Legal Services LATCO	50	0
Education Services Company	25	0
Parishes	30	0
KMFRA	95	0
Tonbridge and Malling District Council – Management of audit and fraud	120	0
Grant claims other Certifications	50	0
<b>Total Days</b>	<b>2785</b>	<b>440</b>

N.b. The table above shows priority 2 audits, due to resource pressures we will aim to deliver approximately 20% of these audits

# Annex 2 – Numerical Key Performance Measures for Internal Audit & Counter Fraud 2017/18

<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 20% of priority 2 audits completed		Cumulative Monthly FDiv MT and progress reporting to G&AC
60% of audit draft reports to be issued within date on the Engagement Plan		Monthly – IA management team, FDivMT and cumulative G&AC
Time from start of fieldwork (SoF) to draft report to be no more than 40 days		Monthly – IA management team
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 – FDiv MT and Cumulative declaration through G&AC reporting
% of all other issues a) Agreed b) Implemented by client		Monthly FDiv MT and Cumulative declaration through G&AC reporting
Client satisfaction to be 90% or more	Monthly - FPET and cumulative declaration through G&AC reporting	Monthly - FDiv MT 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	

