

Appendix 1 - Internal Audit Plan 2012/13

| Audit Theme/Area <i>Identified Key Areas</i> | Drivers/Risks (NEW for 12/13 in bold) | Assessment Method | 2012/13 Planned Audit Days | 2012/13 Planned % | 2011/12 Planned Audit Days | 2011/12 Planned % |
|--|--|--|---|----------------------------------|---|----------------------------------|
| Available Audit Days | | | 1640 | 100% | 1630 | 100% |
| Corporate Governance <i>Annual Governance Statement, Corporate Governance Group</i> | Statutory requirement. | Statutory requirement. | 60 | 4% | 60 | 4% |
| Key Financial Systems <i>Housing Benefits, NNDR, Council Tax, Cash Receipting, Treasury Management, General Ledger</i> | Risk of material mis-statement of the Authority's Financial Statements. | Key mitigating controls. To be agreed with External Audit. | 100 | 6% | 120 | 7% |
| Shared Services <i>Proposed Separate Legal Entity (SLE) – Set up, Transition, Governance arrangements etc. HR & Finance – Accounts Payable, Accounts Receivable, Payroll ICT – Technical Assurance work pre-proposed SLE</i> | Risk of material mis-statement of the Authority's Financial Statements. Potential shadow year before operation of Separate Legal Entity from 1/4/13. | Key mitigating controls. To be agreed with External Audit, CWaC Internal Audit and Shared Services Joint Officer Board. | 200 | 12% | 160 | 10% |
| Corporate Cross-Service <i>Governance Framework – Constitution, Key/Delegated Decisions, Project Management Business & Service Planning Contract Management Information Management – Data Protection General Probity – Expenses, Purchase Cards, Imprests etc.</i> | Key Corporate & Cross-Service Risks. | Business Plan Corporate Risk Register Previous Audit work Materiality AGS Action Plan | 200 | 12% | 200 | 12% |
| Children, Families & Adults <i>Adult Social Care – Care Management, Personalisation, Direct Payments, External Provider Contracts Children's' Social Care – Care Management, Safeguarding, External Provider Contracts Schools/Education – Assurance Framework Public Health – new functions All – Thematic Establishment visits</i> | Key Departmental/Service Risks. New Public Health functions in shadow form. Introduction of Schools Financial Values Standard. | Business Plan Corporate Risk Register Previous Audit work Materiality AGS Action Plan | 300 | 18% | 305 | 19% |

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|---|---|---|-------------------------------------|-------------------------|-------------------------------------|-------------------------|
| Places & Organisational Capacity <i>Highways – Partnership with Ringway Jacobs</i> <i>Transfer of services to Town and Parish Councils</i> <i>Assets – Corporate Landlord/Roles & Responsibilities/Inventories</i> <i>Carbon Reduction – Energy Efficiency Scheme</i> <i>Planning – support for ‘in-house’ projects</i> | Key Departmental/Service Risks. | Business Plan Corporate Risk Register Previous Audit work Materiality AGS Action Plan | 140 | 9% | 160 | 10% |
| Partnerships <i>Partnership Protocol</i> <i>Strategic Partnerships, including Health</i> | Partnership Risks | Partnership Protocol AGS process | 50 | 3% | 100 | 6% |
| Anti Fraud and Corruption <i>General Policy and Procedure, Whistleblowing, National Fraud Initiative, Procurement/Overpayment to Suppliers, Grant applications, Insurance Claims, Blue Badges, Staff Recruitment & Vetting, Data analysis/matching</i> | Statutory requirement (NFI) Fraud trends | ‘Protecting the Public Purse’ (Audit Commission) ‘Annual Fraud Indicator 2011’ (The National Fraud Authority) Previous Audit work | 200 | 12% | 250 | 15% |
| Improvement & Compliance NEW <i>Major Projects, New Service Delivery Models</i> | Major Projects New Service Delivery Models | Business Plan Corporate Risk Register | 50 | 3% | - | - |
| Consultancy & Advice | Service Requirements | Ad-hoc work | 100 | 6% | 150 | 9% |
| Contingency | Need to be reactive and flexible to Council’s changing needs. | Previous Unplanned work | 200 | 12% | 100 | 6% |
| Follow Up | New Audit Reporting Protocol | Previous Audit Work | 40 | 3% | 25 | 2% |
| Total | | | 1640 | 100% | 1630 | 100% |