

Report

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Report to:	Risk and Audit Scrutiny Forum
Date of Meeting:	3 March 2011
Report by:	Chief Executive

Subject:	Internal Audit Plan 2011/2012
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Seek endorsement of the proposed Internal Audit Plan for 2011/12.

2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):-

- (1) that the proposed Internal Audit plan for 2011/12 is endorsed for onward approval by the Executive Committee
- (2) that they note the proposed contingency jobs outlined in Appendix Two.

3. Background

3.1. The CIPFA Code of Practice for Internal Audit in Local Authorities requires a specific risk based approach to be taken when preparing audit plans. All requirements have been followed in preparation of the 2011/12 Internal Audit Plan.

3.2. Following the 2010 External Audit Report, external auditors have reviewed the proposed plan and commented that it is reasonable based on the risk information included.

3.3. Prior to commencement of the planning process a planning strategy was prepared. For 2011/12, this strategy targeted the following:-

- ◆ Increased focus on financial control
- ◆ Improved delivery performance by targeting completion of draft reports by end March rather than end April. This will also require client co-operation.
- ◆ Increased productive audit time from 72% to 77%
- ◆ Inclusion of essential assignments prior to risk evaluation. These include NFI and grant certification work, for example.
- ◆ Reduced time spent on benefits work due to the good levels of assurance seen in recent years
- ◆ Quality protection, therefore no reduction in the average times per assignment
- ◆ Adequate coverage of Resources, risk areas and audit work areas. The most common audit work areas include contract and computer audit, financial and operational risk.

4. Internal Audit Plan 2011/12

- 4.1. A copy of the proposed Internal Audit Plan for 2011/12 is attached at Appendix One. This shows the name of the proposed assignment, the Resource affected and the outline objective and scope of each proposed assignment. Objectives and scopes will be refined by auditors prior to commencement of the work and in most cases after some consultation with the client.
- 4.2. The Forum is asked to endorse the draft plan for onward submission to the Executive Committee.
- 4.3. In determining items for inclusion in the draft plan, all proposed assignments were fully risk assessed, using an approved model. This takes account of factors such as the time since last audit, the existence of other review bodies, the value and the number of people affected. Not all highly scored assignments can be included due to resource constraints. Neither would simple inclusion of highly scoring proposals provide the required coverage in other areas. Adjustments were made to an initial draft to ensure adequate coverage by Resource, by work type and to ensure compliance with the planning strategy. There is adequate focus on the significant risks and challenges facing the Council but a contingency list has been prepared to allow further risk related work during the year, should time allow. This is attached at Appendix Two. The Forum is asked to note this approach.

5. Employee Implications

- 5.1. A full employee capacity plan was prepared as part of the planning process. This determines how much time is available and results in the determination of the number of audit days which can be delivered during the year, namely 2240, 5% higher than in 2010/11.
- 5.2. The capacity plan allows for two financial trainees but there is a risk that this may not be sustained for the full 2011/12 year. To mitigate against this loss of resource, a newly qualified accountant is expected to join the section during the year.
- 5.3. Each assignment in the plan is currently being allocated to members of the audit team. Once assigned, each lead auditor will plan start and stop dates which will be communicated to Resources.

6. Financial Implications

- 6.1. The currently proposed Internal Audit net expenditure budget for 2011/12 is £536,911.

7. Other Implications

- 7.1. Although the plan attempts to cover most Council top risk areas, the following are the main top risk areas not covered: equal pay, organisational and demographic change, employee relations, weather, business continuity and volatility of the investment and banking sector. Some of these areas were covered during 2010/11 for example organisational change and some jobs in the contingency list can provide this risk related coverage if required. There is adequate coverage over Resources and by audit work type. See Appendix Three.
- 7.2. The reporting lines for Internal Audit are about to change. There is a small risk that this change could affect the plan but proposed changes will be re-presented to the Forum for endorsement.

7.3. To mitigate against the risk of non delivery, the progress of every assignment is monitored using the Council's risk management software, Figtree. In addition, Executive Directors have been asked to remind their teams of specific audit responsibilities and timescales.

8. Equality Impact Assessment and Consultation Arrangements

8.1. There is no requirement to conduct an equality impact assessment on the proposed audit plan but there has been extensive consultation. As well as professional, technical and benchmarked research into plan content, there was extensive consultation during preparation of the plan. Consultation invitations were extended to the following main consultees:

- ◆ Price Waterhousecoopers, the Council's external auditors
- ◆ Executive Directors
- ◆ The Finance and Information Technology Management Team
- ◆ Resource Risk Sponsors
- ◆ Internal Audit Team
- ◆ Members of the Risk and Audit Scrutiny Forum

8.2. All returned suggestions were included within the initial "audit universe" for risk evaluation.

Archibald Strang
Chief Executive

4 February 2011

Link(s) to Council Values/Improvement Themes/Objectives

- ◆ Value: Accountable effective and efficient
- ◆ Improvement Theme: Governance and accountability
- ◆ Objective: n/a

Previous References

None

List of Background Papers

- ◆ Internal Audit Planning Strategy 2011/12
- ◆ Internal Audit Spreadsheet extracts

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Joan Allan, Risk and Audit Manager

Ext: 5957 (Tel: 01698 455957)

E-mail: joan.allan@southlanarkshire.gov.uk

Proposed 2011/12 Internal Audit Plan as at 20 January 2011 (by Resource) Appendix One

Resource	Audit assignment	Scope	Objective	Expected days
				2240
All	Prior year work	Progress clients to agree drafts for prior year work, finalise reports and actions and complete QA process. Progress return of Resource investigative reports for concerns raised in 2010/11	To quickly complete all prior year work to prevent delay in delivery of 2011/12 audit plan	40
All	Informal follow-up	Advise Resources on a monthly basis of actions due within that month. Collate responses for reporting to CMT and RAF.	To provide assurance that internal audit recommendations have been implemented timeously	30
All	Formal follow-up (separate line required for each individual follow-up audit job)	For all Council Resources identify audit recommendations due in the period April 2009 to March 2010. Risk assess and follow-up to ensure implementation of all high risk recommendations.	To provide assurance that internal audit recommendations due for the period April 2009 to March 2010 have been implemented	70
All	Petty cash spot checks	Using CCM output, deliver the standard CIPFA test programme modified to take account of need to identify total cash spending, VAT and procurement issues. This will involve spot visits to premises twice in the year. Also assess need for imprest accounts in the light of I Proc and new purchase card system.	Identify total petty cash spending and assess level of control	20
All	Cash income spot checks	Identify and compare procedures relating to collection, recording, banking and reconciliation.	Confirm that local income processes are well controlled	20
All	Equifax checks	Run equifax company and directors checks, present to services and manage journals	Provide company financial checks as part of the financial appraisal process	25
All	Contingency - General	Scope will be determined by the nature of the request	Respond to requests for unplanned work	120
All	Contingency - Investigative	Investigate circumstances leading to fraud incidents, identify control issues and recommend mitigations	Respond to requests for investigative high risk work	120
All	Advice and Guidance (including bulletins)	Respond to requests	Deliver advice and guidance aimed at improving the Council's control environment	80
CDC	Audit plan 2012/13	Undertake consultation, risk assessment, resource and section planning, set scopes and objectives and seek approval through preparation of reports	Prepare a risk based internal audit plan for 2012/13	30
CDC	Risk Management Arrangements	Std programme designed by another local authority	Secure an independent audit assessment of the Council's risk Management arrangements	15
CDC	Governance Assurance	Validation and comparison of Resource self assessments and review of corporate governance improvements	To provide assurance over governance arrangements	20
CDC	Information Governance	Delivery of selected tests from pre-designed rolling programme of information governance tests	To confirm improvements at local level in governance and security of information for ongoing quality accreditation	20
CDC	National Fraud Initiative	Investigation of 10/11 matches and preparations for the 2012 exercise.	To comply with Audit Scotland's NFI investigative and data download requirements	80

Resource	Audit assignment	Scope	Objective	Expected days
CIU	Service Costing Consultancy	Assist services to extract financial data, work on apportionment of overheads, advise on selection of units of measure and calculate and present unit costing data	Assist in compliance with BV requirements to improve knowledge and use of service costs	25
Community	Certification of evidence pack submitted with Annual Carbon Footprint Report	Check that evidence requirements have been met including Chief Officer declaration, supporting organisational structure, meter data and registration, validity of estimates, accreditations and an issues and risk log	Certify that evidence behind Annual carbon Footprint Report is robust and accurate	25
Community	Motor parts (link with i-proc and supplier parts catalogues)	Identify relevant standing orders and external procurement regulations, secure tender and contract information and match activity to requirements. Could also include Fleetplan cost analysis per vehicle (CCM)	To provide assurance that the procurement of motor parts is fully compliant.	35
Corporate	People Connect	Compare pre and post workflow expense information, examine controls around holiday and expense entitlements, submissions and approvals	Provide assurance that workflow processes are well controlled	25
Corporate	Licensing	Review procedures and operation of licensing services, identify financial and reputations risks and examine existing system and manual controls	Assess adequacy of licensing controls to protect Council reputation and public	40
Corporate	Legislative compliance	Identify process for identifying and registering requirements, examine processes for communicating, setting compliance appetite and reporting compliance and breach. Apply std programme designed by Renfrewshire Council	Provide assurance that the Council has adequate arrangements in place for identifying and complying with legislative requirements	40
Education	Teacher Absence Levels/Teacher Cover Arrangements/Maternity leave	System checks to ensure absences are correctly stated (including a review of attendance patterns and those on suspended pay) (SEEMIS/Oracle), assess procedures in place to control the level of cover to the level of absence. Consider use of programme designed by Aberdeenshire	To provide assurance that teacher absences are correctly stated and that there is efficiency in the cover arrangements	40
Education	Early Years Provider Payments	Examination of nursery rolls, attendance records, sessions delivered per week, governance arrangements re nursery management and formal follow-up of previously recommended actions (CCM) incorporated within the BVSR	Confirm that all payments to partnership nurseries are fully supported by genuine service provision	30
Education	School Meal Income	Conduct an analytical review of school catering income and sample check schools showing banking irregularities or unusual trends and patterns. Test transactions, reports and reconciliations (CCM code 9 cost centres)	To validate that revised procedures relating to school catering income are in place and working well	20
Education	Seemis management information	List std reports, purpose, frequency of use. Review material data sets held in each module and assess potential for additional management information extracts and interviewing users for views on potential information use.	Improve use of SEEMIS data for operational management	35
Enterprise	Grant certificates including CW&SS	Prepare CW&SS grant certificate and other essential grant certificates	To provide assurance that the Council has complied with the terms and conditions of the grant (£544,000 awarded August 2008)	5
Enterprise	National Cycle Route certificates for Sustrans and SPT	Identify grant conditions, review book-keeping and monitoring arrangements in order to prepare two grant certificates	To provide assurance that the Council has complied with the terms and conditions of the grants	5
Enterprise	Bus Infrastructure improvements	Identify grant conditions, review book-keeping and monitoring arrangements in order to prepare grant certificate	To provide assurance that the Council has complied with the terms and conditions of the grants	10

Resource	Audit assignment	Scope	Objective	Expected days
Enterprise	Route Action Plan safety scheme on A72	Identify grant conditions, review book-keeping and monitoring arrangements in order to prepare grant certificate	To provide assurance that the Council has complied with the terms and conditions of the grants	15
Enterprise	Leader programme funding	Identify grant conditions, review book-keeping and monitoring arrangements in order to prepare grant certificate	To provide assurance that the Council has complied with the terms and conditions of the grants	15
Enterprise	Asset register reconciliation	Design reports which extract reconciled info from re-designed spreadsheet	Design reports to assist service in investigation of differences between reconciling items in asset registers.	5
Enterprise	Review of Roads costing system	Per standard programme	Testing adequacy of new roads costing system and link to iproc	35
Enterprise	Fairer Scotland Fund	Selecting a sample of payments or budget allocations made by Enterprise Resources in connection with development of or support for rural or town centre areas, examine book-keeping arrangements and spending comparing to conditions of allocation	Provide assurance that payments to Resources and partners are properly stewarded and are being used for the purpose intended	40
Enterprise	User Verification- Planning systems	Review procedures for system access, permissions and housekeeping within planning systems. Validate whether or not the procedural controls are sufficient to protect against the risk of unauthorised entry	Provide assurance that system accesses and permissions are appropriate	20
F&IT Fin	Leasing contracts (including vehicles and insurance of leased goods)	Jointly identify leasing and broking arrangements, values and risks, check policy and consistency of application, evaluate the operational and financial business case and test financial management, controls and monitoring reports for completeness and accuracy. Note: Service planning to identify renewal dates for current leases.	To assess whether or not the Council's leasing decisions present value for money	40
F&IT Fin	Trust Funds and Charitable Accounts	Examination of income and expenditure items and produce two independent examiners certificates using the test programme designed in 2010/11 amended to reflect any change in rules.	To provide independent examiners certificate as required by charity regulations	15
F&IT Fin	Payroll Reconciliation	Select from following std CIPFA tests for the two remaining test areas of management information and suspense accounts, reviewing the main employee payments payroll control account as well as bank statements and other payover accounts. Test check that a sample of 2010/11 service declared controls are in place and working.	Provide assurance that there is adequate control being exercised over payroll reconciliations and that management reports are fit for purpose	20
F&IT Fin	General Ledger - Financial Journal Entries (CCM)	Using CCM output, extract high value, high frequency journals analysing by service and employee. Visit high users and validate justification and authorisation, highlighting instances where direct entries might be possible or where there may an efficiency gain by dispensing with the journal. Examine other controls for adequacy including de minimus.	Identify scope for reduction in manual and repeating journal entries	20
F&IT Fin	General Ledger - Budgetary Control (CCM)	Using CCM output, examine large variances and virements for validity, authorisations and clarity of explanation in terms of volume, value and quality reasons	Provide assurance over that budget variances are identified and properly investigated and understood	25
F&IT Fin	Strategic Financial Management	Assess Council practices against National Audit Office Best Value toolkit and other best practice	Report on the level of compliance with best practice in financial strategy and management	30

Resource	Audit assignment	Scope	Objective	Expected days
F&IT Fin	Accounts Payable	Procure or design full AP audit test programme based on service procedures and test check proper application of 2010/11 service declared controls	To provide assurance that AP system complies with expected controls	40
F&IT Fin	Continuous controls monitoring development	Regular data download, analysis and presentation including joint investigation of exceptions and unusual trends in financial controls not covered by the 2010/11 work. This project will also include Iproc order monitoring and commodity analysis and specification of business objects reports in relation to journal originators and keyers.	Prepare dashboard presentations of financial control information which will inform other audit work of provide general financial assurance	100
F&IT Fin	Iproc consultancy	Define through consultation what iProc data is needed to make savings and negotiate better contracts. Analyse use of std reports matching to procurement and audit needs and specify changes if any. Assess the impact of workarounds on data within reports.	Provide controls advice and guidance on better use of iProc	20
F&IT IT	Applications software acquisition and implementation	Using std CIPFA programme, review acquisition and funding strategy, upgrades, issue resolution and adequacy of existing and future revenue, capital and IT funding at project and strategic level	Provide assurance that new applications and major upgrades comply with corporate strategy and are properly funded	30
F&IT IT	IT governance controls analysis	Using the std CIPFA hazard identification document, complete a risk analysis and select resultant tests covering the areas of environment and strategy, risk and business continuity management, strategic control, information and communications, monitoring and evaluation and assurance.	Identify strong areas of control and developmental risk areas which will inform future audits of IT governance arrangements	35
F&IT Proc	Electronic Procurement (Iproc)	System controls audit using standard test programme used by Strathclyde Police, Aberdeenshire, Edinburgh or West Lothian exclude mgt control reports	Provide assurance that Iproc has sufficient system controls to prevent duplication, loss and off contract buying	45
F&IT Proc	Pre contract risk evaluation	Review financial appraisal procedures and application running equifax checks on top 20 suppliers by value. Identify level of residual risk. Review wider pre contract procedures against proposed national standards and their application for capacity and capability to deliver. Review of specification for supplier inclusion and setting selection criteria in advance of tender evaluation	Provide assurance that financial and capacity risks are being identified, explored and managed as part of the tender process	40
F&IT Proc	Procurement improvement and compliance	Final quarter testing of extent to which past and current improvements are being delivered and are supported by sound evidence. Actions include PCA, AWBI, audit and risk control actions. Specifically review PI suite for accuracy, completeness and appropriateness and validate Improve output	To provide assurance of ongoing procurement improvements	25
F&IT Proc	Tendering for under £50,000 procurements	Identify non contract spending of <£50k, compare actual tendering process for spending band to requirements of standing orders and strategic procurement advice, highlight breaches and potential cases where contracts are needed. (CCM can id spend by supplier AP extract). Specifically look at purchase of PPE	Report on level of compliance with Standing Orders on contracts	30
F&IT, ENT	Insurance claims procedures	Map process, validate recorded risks, examine procedures for appropriate controls. Examine application of procedures in both enterprise and Finance and IT	Provide assurance that insurance claims procedure are complete and guard against the risk of insurance fraud	20

Resource	Audit assignment	Scope	Objective	Expected days
H&T	Gas servicing	Examine and summarise outcomes form external consultants' reviews of SLC servicing processes, quality and results.	Provide assurance that H&S risks arising from gas applications are being managed	20
H&T	Debtors	Per CIPFA programme excluding any dashboard controls and concentrating on demand for and use of management reports	To provide assurance that recommended controls over the debtor accounts are robust	30
H&T	Housing Grants	Procedural review, sample testing of applications, approval of awards, payments and post work monitoring	To provide assurance that housing grants correctly administered	35
H&T	Income Management System	Std programme designed by another local authority	Provide assurance that the ICON system has retained adequate controls which allow sound income management	40
H&T	Cheque issue	Per CIPFA	Completion of CIPFA cash programme including cheque issue	20
H&T	Rolling benefits support programme	Review rolling programme work and outputs. Assist in delivery where required	To ensure programme is in place to provide assurance as to the adequacy of controls in place within Benefit section	15
H&T	Benefits - Single sign on security and password control	Compare former risks to revised single sign on risks, match former controls to revised controls and identify any residual unmanaged areas	Provide assurance that system access controls are in place	20
H&T	NFI follow-up	Identify audit recommendations due in the period April 2010 to March 2012 for NFI follow-up assignments, seek and assess evidence to ensure implementation of all high risk recommendations.	To report on the extent to which previous audit recommendations have been implemented	20
H&T	Benefits EDRMS	Map planned to actual process, test check that all information has been properly scanned prior to destruction/archive and reconcile system holdings to original receipts	Provide assurance that the introduction of EDRMS has not diluted any controls over benefits processing	25
H&T	Benefits -Local Authority Error		To detect and support improvements in the level of local authority error in benefits processing	25
LVJB	Audit Service LVJB	Scope will be defined in the SLA	To deliver an audit service to LVJB	30
SFR	Audit service SFR	Scope will be defined in the SLA	To deliver an audit service to SFR	75
Social Work	Re-ablement assurance	Examine the workflow of preliminary 6 week intensive care, transition to on-going review and repeat visits, examining how service delivery is tracked and tested. Compare to 2010/11 performance work.	Provide assurance that the Re-ablement Strategy is being properly implemented	40
Social Work	Adult protection case file review	Review case files for completeness, accuracy and ease of reference. Examine performance against procedural requirements for delivery of joint assessments, care and reviews.	Gain assurance that good care delivery can be evidenced in files and reports	40
Social Work	Payments to residential homes for older people	Apply standard programme designed by West Lothian Council (CCM)	Provide assurance that payments are accurate and in line with contracted rates	35
Trust	Audit Service Leisure and Cultural Trust	Scope will be defined in the SLA	To deliver an audit service	80

N.B. Items in bold are non negotiable pieces of work

Appendix Two 2011/12 Contingency list of audit assignments

2011/12 Contingency list of 2011/12 audit assignments

Appendix Two

Audit assignment	Scope	Objective	OVERALL	PRIORITY
System administrator/super user activity	Review of administrator access to key systems including the 'network' and email. Examination of authorisations prior to an individual is granted admin access to the systems and review of extent to which administrators can access personal information including users' passwords, emails and documents. Review of user logs and capacity to edit logs by those with the appropriate access and abilities.	To provide assurance that access to systems by "super users" is not compromising system integrity.	86	H
Non Iproc ordering and authorisation	Follow CIPFA std programme for non Iproc orders, selecting higher risk samples from CCM output and report on proportions of orders through Iproc and AP only	Provide assurance that traditional buying controls have not been diluted in anticipation of iProc implementation	84	H
Council Tax	Per CIPFA programme	To provide assurance that recommended controls over the Council tax collection and payover process are robust	81	H
IT inventory	Secure inventories for owned and leased equipment, review procedures and process for recording, spot check physical locations. Adapt std equipment security CIPFA test from physical and environmental management matrix.	Provide assurance that all IT equipment is accounted for	78	H
Shared Services - Data hosting	Examine ledger entries for income and expenditure accuracy and completeness, review for contract conditions for consistency, sharing of risk and implementation (use CCM download)	Provide assurance over financial management of shared hosting service	74	H
Tyres contract (substituted with < £50,000) as covering spares for Fleet	Formal follow up of past recommendations and examination of tender award criteria, tender assessment, award communications, application of contractual terms and conditions and value for money including analysis of high cost vehicles from Fleet plan feeder (CCM).	To provide assurance that the tyres contract was properly evaluated and is being soundly managed	73	H
RM Contract Performance	Identify costs associated with PC upgrades and requests for service, analyse request patterns and examine inventories reconciling locations, security and inactive equipment	Provide assurance that computer assets used under the RM managed service contract are providing value for money	71	H
Project Management in change projects	Std project management tests applied to a sample of change or improvement projects	Determine the consistency of the project management arrangements across the council	69	H
Winter Maintenance Programme	Using programmes designed by other local authorities and national recommendations examine arrangements for consultation and integrated winter service and resilience planning, salt demand forecasts, procurement, stocks and spread rates, communications, community support including good practice guides, adoption of best practice including mutual aid with neighbouring authorities and use of weather forecasts	Provide assurance that arrangements comply with national guidelines and mitigate winter travel risks	69	H
Four Weekly Payroll	Analyse numbers of employees participating in and the value of the transitional loan scheme and review repayment performance. Test that anticipated administrative savings have been achieved and compare value of interim non payroll payments between former two weekly and new four weekly systems.	Provide assurance that transitional controls for the move to four weekly payroll were effective and that the new system is accruing expected efficiencies	68	H

Audit assignment	Scope	Objective	OVERALL	PRIORITY
Developer Contributions and Use of Funds	Apply standard programme designed by Borders Council	Confirm that developer contributions are properly recorded and used for stipulated purpose	68	H
Accounts Payable- Supplier Coding	Using data download of the Oracle Payables "account enquiry" report, extract suppliers coded to common codes and sample check validity and consistency. Explore with services the reasons for anomalies and highlight necessary corrections.	Provide assurance of consistency and accuracy of ledger coding across Council	68	H
Bed and Breakfast provision	Identify actual and budgets, selection of providers, examine policy or strategy for provision, test check sample of initial allocations and reviews (CCM output)	Determine the value for money of B&B service provision	68	H
Street lighting	Apply standard programme designed by Borders Council	Provide assurance of efficiency within the street lighting service	66	H
Grounds Maintenance Trading Services	Examine contract rates, content and method of charge and expenditure control (CCM)	Provide assurance that the Grounds Maintenance trading account is accurate	65	H
Productivity study	Select services which would lend themselves to an assessment of productivity, calculate planned available and required hours an compare to actual hours calculating productivity levels	Produce information on productivity levels within front line services	64	H
Direct debits	Check that income accounts have no direct debit payments and that incoming direct debits have been properly authorised and relate to specific payments (vis bank line download)	Provide assurance that direct debits intimated to Councils are valid	62	H
Landlord registration	Examine registration procedures including cross matching of tenancy data, back-up to requirements, payments processing, the application of procedural requirements and follow-up activity (Stirling programme)	Ensure that only vetted landlords can let social housing	62	H
Citizen Care	Examine a sample of public consultations to test inclusion, data recording and feedback mechanisms. Examine a sample of complaints and FOI processes to ensure compliance with corporate standards and compare final replies to original complaint or enquiry	To provide assurance that due consideration is given to citizens	60	H
Value Added Tax Administration	Use CCM extracts to identify values for each type of VAT transaction and analyse data to highlight inconsistencies. Extract the VAT registrations (may need to specify new report) and use the std Idea VAT check macro to test whether numbers are valid. Quantify where VAT reclaimed from suppliers who have no, or an invalid VAT registration. Sample check invoice style compliance.	Provide assurance that services understand and are implementing VAT procedures	60	M
Following public Pound - Lottery grants inc Clydesdale	Identify volume of awards paid directly and reported centrally. Examine book-keeping arrangements and sample test income and expenditure accounting transactions. Examine evidence which supports compliance with expected physical delivery and review reporting arrangements ascertaining level of physical delivery. Examine terms and conditions and measure the rate of compliance.	Confirm that all lottery awards are properly controlled and used for intended purposes and provide assurance that the award of £2m lottery is being properly stewarded (poss 2012/13)	59	M
Roads re-investment audit trail	Identify investments from last two years, examine ledger and job recording systems to ascertain physical and financial progress and assess adequacy and accuracy of existing management and committee reports	Provide assurance that the level of additional investment in Roads can be tracked to delivery of specific programmes	58	M
Electoral Administration	Review SLC application of recommendations made by the Electoral Commission in their 2010 UK wide report	Protect Council reputation by independently validating election procedures	57	M

Audit assignment	Scope	Objective	OVERALL	PRIORITY
Group payments	Review process for payovers to external group members including SFR, Police, Seemis, Clyde Valley, Youth Trust, SLL, determine conditions of award and examine process for gaining assurance of sound governance (extract ex CCM)	Provide assurance that group members in receipt of funds provide satisfactory evidence of proper spending and delivery	57	M
Funding and Compliance	Review files, registers, grant claims and management reports	Provide assurance that funding and compliance processes are effective and efficient	53	M
Anti Fraud procedural review	Review procedures in areas most prone to fraud to gain assurance that instructions mitigate the potential risk and that employees are suitably trained and aware. This includes key risk areas of Council house sub letting and Social Work Direct Payments	To provide assurance that anti fraud controls are in place in high risk areas	52	M
H&T Quality assurance and review process	Review QA procedures and approach to highlight control (based on risk evaluation) and performance priorities, identify areas for efficiency, review outputs in terms of suitability for audit reliance	Identify where internal audit can place reliance on evidence of good quality control from Resource QA process	52	M
School Placing Requests	identify the process in place for granting and refusing placement requests, in particular the process for confirming the validity of the supporting information.	To confirm that all placement requests granted are valid	50	M
Substance mis-use Services	Examine applications of national guidelines and standards, PI's and outcome measures, accessibility, process for referral, joint working, competency and capacity of those delivering service and regularity and accuracy of self evaluation	Provide assurance that service is effective and being adequately monitored	50	M
General Ledger	Review procedures and test check proper implementation of 2010/11 service declared controls	Provide assurance of sound financial control	49	M
Control objectives overview for new systems	Check that controls database records reflect recently implemented new systems. For a sample of new systems, identify risks and controls and test to what extent sound controls have been embedded in new system and which in revised manual practices.	To report on the extent to which new systems have retained former controls	43	M
Compliance with financial regulations	Identify requirements falling outside regulatory audit work and sample test compliance across a sample of Resources	Confirm consistency of application of requirements of financial regulations	43	M
Personalisation Working Group attendance	Attend as required, research, preparation of written advice where necessary and report on progress and control issues by year end	To assist Resource in identification of control risks and advise on required controls	41	M
Residential child care placements	Prepare cost and volume management accounts and examine tender and award arrangements (CCM)	Ascertain costs of child care placements and confirm vfm of current arrangements	41	M
Win time flexible working system	Map process identifying key risks and examine efficacy of mitigating controls	Provide assurance that system controls ensure accuracy of time recorded and adjustments	41	M
Workforce strategy and planning	Identify service priorities, capacity plans and workforce estimates in selected areas. Compare plan to workforce and capacity plan and identify mis-matches and risks to delivery. Consider use of Renfrewshire programme	Provide assurance that workforce strategy is being implemented at both strategic and operations levels and that skill sets and numbers match service plans	29	L
More Choices, More Chances	Identify initiatives and costs, validate statistics of school returns and those not in employment or training (NEET) and present performance data aligned to financial spend	To confirm that the benefits arising from initiatives are exceeding costs	27	L

A. ANALYSIS BY WORK TYPE

Type of work	Number of planned days
Advice and guidance	80
All types (mainly external clients)	225
Benefits	105
Computer	85
Contract	195
Contingency	220
Consultancy	80
Fraud Action Plan (includes NFI)	160
Financial	550
Follow-up	100
Grant certification	65
Governance	95
Operational	210
Planning	30
VFM	40
Total	2240

B. ANALYSIS BY CLIENT

Client	Number of planned days
All	505
CDC/CIU	190
Community Resources	100
Corporate Resources	105
Education Resources	125
Enterprise Resources	150
Finance and IT Resources	495
Housing and Technical Resources	270
Social Work Resources	115
External clients	185
ALL	2240