

DRAFT INTERNAL AUDIT PLAN 2012-13

Source/type	Key Contact/Service Area	Risk Area	Theme/Audit Title	Audit Scope	Key Risks	Risk Rating	Audit Days	Drivers	Directed	Requested
Fraud/Governance	Corporate	Political decision making	Committee Reporting - Member Decisions	To review a sample of reports for major decisions, assess quality, content and accuracy of reports to help Members make informed decisions.	Decisions taken are based on inaccurate, out of date or incomplete information.	H	25	SWAP Best Practice Review;		Y
Fraud/Governance	Corporate	Change	Change Management	Review Policies and Procedures on how the organisation plans and manages change.	Managing potential resistance to change.	M	30	SWAP Best Practice Review; Business Change/Improvement; Corporate Priorities;		Y
Fraud/Governance	Finance	Inadequate financial procedure rules & standing orders	Financial Procedure Rules & Contract Standing Orders	Cross cutting review of FPR's and CSO's - compare and assess for potential over control? Do they help or hinder us in achieving VFM?	Internal regulations do not allow for efficient and effective Value for Money.	M	25	SWAP Best Practice Review; Corporate Priorities;		Y
Fraud/Governance	Corporate	Budget reduction challenges	Managing With Reduced Resources	A review of operations across the Council to assess how services are managing with reduced resources (to include internal and external business continuity arrangements).	Insufficient resources leading to poor service delivery and not meeting customers expectations.	H	35	SWAP Best Practice Review; Impact; Business Change/Improvement;		Y
Fraud/Governance	Corporate	Organisational capacity	Business Continuity in a time of reduction	Possible tie in with Managing with reduced resources, how is service or revised service continuity planned for? What if it all goes wrong after major decisions have been taken to reduce resources, including loss of key staff.	Reduction in organisational capacity leads to poor or ineffective service delivery.	H	35	SWAP Best Practice Review; Performance; Impact; Business Change/Improvement;		Y
Fraud/Governance	Corporate	Public health agenda - community budgets (Linked to CHC review)	Public Health Agenda - Community Budgets	An assessment of principal governance and control mechanisms to deal with new responsibilities and funding streams.	Budgets are not managed in an effective and co-ordinated manner.	M	35	SWAP Best Practice Review; Risk Register; Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities;		Y
Fraud/Governance	Housing	Challenges to meet HRA reform (Linked to housing audits)	Housing Strategy to meet HRA Reform	Possible tie in with Delivery of Housing Business Plan	That the Housing Strategy does not enable delivery of the requirements of the HRA Reforms.	M	20	SWAP Best Practice Review; Impact; Business Change/Improvement; Corporate Priorities;		Y
Fraud/Governance	Corporate	Increased risk of fraud and corruption: Creditor	Creditor Fraud	Review of processes to help prevent creditor fraud.	Erroneous, inappropriate or fraudulent creditors payments are made.	M	25	SWAP Best Practice Review; Fraud;		Y
Fraud/Governance	Corporate	Increased risk of fraud and corruption: Contract	Contract Fraud	Review of processes to help prevent contract fraud.	Erroneous, inappropriate or fraudulent contract payments are made.	M	25	SWAP Best Practice Review; Fraud;		Y
Fraud/Governance	Corporate	Increased risk of fraud and corruption: Direct Payments	Direct Payments	Review of processes to help prevent fraud within direct payments.	Erroneous, inappropriate or fraudulent payments are made.	M	25	SWAP Best Practice Review; Fraud;		Y
Fraud/Governance	Corporate	Increased risk of fraud and corruption: Expense Claim	Expense Claim Fraud	To include staff and members expense claims	Erroneous, inappropriate or fraudulent payments are made.	M	25	SWAP Best Practice Review; Fraud;		Y

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational	Corporate	Behaviours framework	Behaviours Framework	Review rollout of Behaviours Framework (core behaviours). Assess buy in across the Council	Inconsistent approach across and within services. Demoralised staff.	H	20	Impact; Business Change/Improvement; Fraud; Corporate Priorities;	Y	
Operational	Corporate	Campus programmes (Governance arrangements)	Campus Programme	Review plans and strategy for programme. Review communication with community and stakeholders.	Approach may not be streamlined or may exclude certain groups.	H	25	Risk Register; Impact; Business Change/Improvement; Corporate Priorities;	Y	
Operational	Corporate	Pensions Administration	Pensions - Administration	To review the administrations of pensions to include control of leavers.	Mismanagement of members of the pension scheme leading to erroneous payments.	H	20	SWAP Best Practice Review;	Y	
Operational	Corporate	Area Boards - Grant allocations	Area Boards - Grant allocations	Review process for award of grants by area boards. Review corporate responsibility and accountability process for those receiving grant awards.	Lack of consistency of approach. Open to challenge. Reputational. Grants not spent in accordance with funding specifications.	H	30	Performance; Impact;	Y	
Operational	Corporate	Chaotic families	Chaotic Families	Review journey/experience of a sample of client families through client files and staff involved across the related services.	Interaction with Council involves too many individual sections. Not cost effective. Frustrating for families involved.	H	25	Risk Register; Audit History; Impact; Corporate Priorities;	Y	
Operational	HR&OD	Control of leavers	Leavers	Review procedures for leavers and test sample of leavers to ensure compliance	Leaver may continue to be paid. Leaver may have inappropriate access (site & IT). Assets may not be returned.	H	20	Audit History; Business Change/Improvement;	Y	
Operational	Corporate	Closure of Offices	Closure of Offices	Review plans for closure and movement of staff and physical assets. Assess plans for home working, policies and procedures.	Loss of assets. Demoralised staff. Reduced productivity.	H	20	Audit History; Business Change/Improvement;	Y	
Operational	HR&OD	Sickness absence (c/fwd 2011/12)	Sickness Absence	Review of SAP sickness reporting and management actions, including Occ Health, to confirm completeness of information and adequacy of management response.	Excessive sickness levels, HR policies not followed. Occupational Health not involved/aware, detrimental effect on staff well-being. Occupational Health	H	20	Audit History; Business Change/Improvement;	Y	
Operational	HR&OD	Restructuring and redundancy (c/fwd 2011/12)	Restructuring and Redundancy	Review of compliance with employment policies and practices	Non-compliance with legislation and/or constitution, risking legal challenge, financial loss and/or reputational damage	H	25	Audit History; Business Change/Improvement;	Y	
Operational	Legal	Assets and property (legal position)	Assets and Property	Review plans in place to ensure assets secure, ownership of site and related documentation.	The Council may not be in a position to make the changes. Legal Challenge and costs of fees to defend action. Reputational	M	25	Audit History; Performance; Impact; Business Change/Improvement; Fraud;	Y	

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational	Finance	Policy implementation (contract management)	Contract Management	Review of procedures following the award of contracts to assess whether robust procedures are in place to mobilise contracts and ensure the service will be ready to be delivered at the start of the contract.	Lack of robust procedures to deliver services in line with contracts at the beginning of the contract term. Lack of resources, skills and experience to mobilise the new contract. Lack of reporting arrangements to connect the Authority to the contractor procedures to embed contract arrangements. Lack of business continuity/disaster recovery plan where contract requirements are not being met in the early days of the contract.	M	15	Audit History; Performance; Impact; Business Change/Improvement;	Y	
Operational	Policy	Risk management (process and registers)	Risk Management	Review process for risk management and effectiveness across the Council	Inadequate arrangements for identifying, assessing, managing and reporting risk, including maintenance and updating of risk registers.	M	20	Risk Register; Audit History;	Y	
Operational	Legal	Electoral services	Electoral Services	Review of preparedness across the Authority to manage the elections and appropriate procedures are in place.	Lack of an appropriate framework to manage elections. Lack of officers with appropriate skills and experience to guide the election process. Lack of communication to all key stakeholders involved with the elections process (impact this could have on the Authority's reputation).	M	20	Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities;	Y	
Operational	Legal	Complaints and requests for information	Complaints Procedures	To review complaints/requests procedures across the Council, to ensure monitoring of complaints/requests levels, and that individual complaints/requests are dealt with thoroughly in accordance with laid down procedures.	No overview or quantification of complaints at a corporate level. Inadequate complaints handling and reputational damage.	M	20	Risk Register; Audit History; Corporate Priorities;	Y	
Operational	Corporate	Corporate governance (inc. absence Cex)	Corporate Governance	Review decision making process in the Council. Review effectiveness of 2-way communication through the Council. Ensure Scheme of Delegation in place, appropriate and effective.	Council's vision and intended purposes, corporate objectives, corporate policies, procedures and service ethos are not comprehensively and effectively communicated to all levels, service delivery is not in accordance with objectives, resources are not effectively used, roles and responsibilities are not clearly defined, and two way communication is not encouraged.	M	15	SWAP Best Practice Review; Business Change/Improvement;	Y	
Operational	Corporate	Data Quality (protective marking)	Data Quality	Review of Data quality across the Authority, to review whether key decisions are based on quality data.	Lack of data quality. Lack of data to support key decision making. Lack of data security.	M	20	Audit History; Performance; Impact; Business Change/Improvement;	Y	

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational/Key Controls	Finance	Management Accounting/Budgeting	Management Accounting/Budgeting	Core financial system. Review of the budget process, timings. Also contributes to external audit reliance work.	Ineffective budgeting and monitoring, resulting in risk of overspending and/or financial loss.	H	20	Key Control;		Y
Operational/Key Controls	Finance	Income - fees and charges (upfront payments)	Fees and Charges	Review policies for setting fees and charges and the appropriateness of levels of fees and charges set.	Financial loss due to failure to collect all monies due to the Council.	H	25	Key Control; Fraud;		Y
Operational/Key Controls	Housing	Housing Rents	Housing Rents	Core financial system. Review and test systems for the administration and management of Housing Rents to ensure operating adequately and effectively. Also contributes to external audit reliance work.	Incorrect standing data changes to annual rent liabilities from failures to effectively management check prior to adjustment - and need for subsequent in year amendments to tenants' accounts, lack of periodic reconciliation of rent refunds, poor customer service through inadequate monitoring and repayment of credit balances, inadequate measures to pursue tenant arrears effectively.	H	35	Key Control; Fraud;		Y
Operational/Key Controls	Finance	Payroll	Payroll	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work. To include a review of external report for implementation of recommendations.	Incorrect salary payments. High number of transactions. Contractual traded services to approx 20 organisations	H	30	Key Control; Fraud;		Y
Operational/Key Controls	Pensions	Pensions	Pensions	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work. Customer facing service.	Incorrect payments. High number of transactions. Service provided to external organisations and pensioners.	H	30	Key Control; Fraud;		Y
Operational/Key Controls	Finance	Accounts Payable	Accounts Payable	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Incorrect payments to Providers. Fraudulent creditors. False invoices. Late payment fines. Bypassing procurement controls.	H	25	Key Control; Fraud;		Y
Operational/Key Controls	Finance	Council Tax	Council Tax	Core financial system. Review and test controls established to ensure operating adequately and effectively. Also contributes to external audit reliance work.	Charges are incorrectly applied or uncollected. Discounts / allowances are incorrectly applied. Collections are insecure. Income is not posted accurately and promptly. Arrears are not promptly and effectively pursued.	H	25	Key Control; Fraud;		Y
Operational/Key Controls	Finance	NNDR	NNDR	Core financial system. Review and test controls established to ensure operating adequately and effectively. Also contributes to external audit reliance work.	Charges are incorrectly applied or uncollected. Discounts / allowances are incorrectly applied. Collections are insecure. Income is not posted accurately and promptly. Arrears are not promptly and effectively pursued.	H	25	Key Control; Fraud;		Y

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational/Key Controls	Finance	Housing & Council Tax Benefits	Housing & Council Tax Benefits	Core financial system. Review and test controls established to ensure operating adequately and effectively. Also contributes to external audit reliance work.	Applications are not promptly and accurately processed. Information verification is inadequate. Payments are incorrect and untimely. Overpayments are not promptly recovered. Inadequate arrangements exist to prevent fraud.	H	35	Key Control; Fraud;		Y
Operational/Key Controls	Finance	Accounts Receivable	Accounts Receivable	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Poor quality of invoicing. Financial loss. Not all income received. Debtors/debt management not managed effectively.	H	25	Key Control; Fraud;		Y
Operational/Key Controls	Finance	Cash investments & borrowing	Cash Investments & Borrowing	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Lack of monitoring and reconciliation. Inadequate cashflow.	H	15	Key Control;		Y
Operational/Key Controls	Finance	Financial Reporting	Financial Reporting	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Inaccurate financial reporting.	H	15	Key Control;		Y
Operational/Key Controls	Finance	Core financial systems - IT Civica	IT - Civica	Review of IT application Civica Cash Receipting System. Also contributes to external audit reliance work.	System non-availability could result in inability to allocate payments and monies received. Reputational risk. Inaccurate data could result in fraud.	H	15	Key Control;		Y
Operational/Key Controls	Finance	Core financial systems - IT SAP	IT - SAP	Review of IT application SAP. Also contributes to external audit reliance work.	System non-availability	H	25	Key Control;		Y
Operational/Key Controls	Transformation	Core financial systems - IT Networks	IT - Networks	Review of IT Networks. Also contributes to external audit reliance work.	Insecure network management and security.	H	15	Key Control;		Y
Operational/Key Controls	Housing	Core financial systems - Simdell replacement	Simdell Replacement	Review of IT for Housing. Planned to be replaced in 2012/13. Review will include existing/replacement system dependent on timing of replacement. Also contributes to external audit reliance work.	System non-availability. Inability to collect rents. Reputational and financial loss.	H	15	Key Control;		Y
Operational/Key Controls	Housing	IT - New Hsg Mgmt system - implementation/migration	New Housing Management System Project	Simdell due to be replaced 12/13. Will include data migration and legacy data. Also contributes to external audit reliance work.	New system late and/or over-budget Inaccurate standing data Unauthorised access to confidential information Adverse publicity (reputational risk)	H	25	Key Control;		Y
IT audits	Strategic	IT - incl CarParking/Ringo	IT - Ringo (Car Parking)	Review of parking system, including Ringo SMS system. Parking is a critical Council function (high cost, high profile, politically sensitive).	Inability to park Loss of income Unauthorised access to credit card details. Parking is a critical Council function (high cost, high profile, politically sensitive).	M	15	Audit History; Performance; Fraud;	Y	
IT audits	Finance	IT - RnB N'gate	IT - Revenues & Benefits (Northgate)	Review of IT application, Northgate. Also contributes to external audit assurance work.	System non-availability could result in non-collection of debts (CT, NNDR,), and non-payment of invoices, benefits and salaries integrity. Inaccurate data could result in wrong bills, payments etc. Fraud	M	25	key Control; Audit History; Performance; Fraud;	Y	
IT audits	Finance	SAP - Integrated Accounting System	SAP - Permissions Review	To review the access and permission level for users and system administrators.	Inadequate separation and segregation of user and system administrator rights.	M	30	key Control; Audit History; Performance; Fraud;	Y	

DRAFT INTERNAL AUDIT PLAN 2012-13

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IT audits	Adult Care	Carefirst - IT	IT - CareFirst - Adults	CareFirst user accounts and permissions, database and server management, contingency planning, disaster recovery, upgrades and patching. Critical front-line customer-facing service. System upgrades and infrastructure changes can affect system stability, security and performance	Client information is not available to front-line staff Client information is not accurate and up-to-date Unauthorised access to client information	M	15	Audit History; Performance;	Y	
IT audits	Children	Carefirst - IT	IT - CareFirst - Children	CareFirst user accounts and permissions, database and server management, contingency planning, disaster recovery, upgrades and patching. Critical front-line customer-facing service. System upgrades and infrastructure changes can affect system stability, security and performance	Client information is not available to front-line staff Client information is not accurate and up-to-date Unauthorised access to client information	M	15	Audit History; Performance;	Y	
IT audits	Corporate	Disaster Recovery	Disaster Recovery	Assessing the suitability of Disaster Recovery arrangements in place.	Systems do not work when required, critical systems are not brought online within a timeframe acceptable to the business, end users are unable to connect to restored systems, have the systems provided value for money versus an external provider?	M	15	Risk Register; Audit History; Performance; Impact;	Y	
IT audits	Corporate	Project Management	Project Management	Project management standards across the authority, including verification of compliance based on significant IT and non-IT projects. Traditionally a poor-performing area in public sector generally. More volatile risks compared with 'normal', non-project operations, hence greater scope for significant problems.	Projects overspend or overrun. Projects do not deliver required outcome. Projects are not co-ordinated (programme management)		25	Risk Register; Audit History; Business Change/Improvement; Fraud;	Y	
IT audits	Corporate	**Contingency	** TBA IT Audit Manager				50		Y	
Operational	CD 1 Risk Register Adult Care	Continuing Health Care (return of budgets to LA)	Continuing Health Care (return of budgets to LA) 1. Health and Well being Project 2. Clinical Commissioning	A review to look at the arrangements in place and planned changes to the PCT arrangements when they come Clinical Commissioning Groups (GP commissioning) - need to ensure adequate agreements and governance arrangements are in place	Procedures for Partnership Working	M	15	Business Change/Improvement; Corporate Priorities;	Y	Y
Operational	CD 1 Risk Register Adult Care	Outstanding assessments and review	Assessments & Reviews	To assess the level of assessments and reviews carried out across Adult Services.	Risk to vulnerable clients. Regular reviews not carried out - clients could be receiving inadequate care to meet their needs, or in unsuitable placements. Reputational risk.	M	30	Risk Register; Audit History;	Y	Y

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational	CD 1 Risk Register Adult Care	Delayed transfers of care	Care Transfers	Review impact on adult social care and demand for placements and packages of care, and the application of our commissioning strategy.	Increased DToC, impacts of more complex patients on discharge, increased throughput of community hospitals and staff capacity	M	15	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Libraries	Achievement of income targets	Libraries Income	Review income trends and charges.	Downward trends in income from materials hire, reservations etc.	M	15	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Housing	Capital for new affordable housing	New Affordable Housing	Possible tie in with Delivery of Housing Business Plan	Increased homelessness across the county, increase need on the register, households in unaffordable accommodation causing poverty and instability, delivering less affordable housing.	M	20	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Housing	Achievement of benchmarking targets (Linked to HRA Governance Review)	Housing Benchmarking	Assess current benchmarking, outcomes of benchmarking and scope for improvements.	Failure to obtain Value for Money as costs are not compared to other similar authorities	M	15	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Housing	Overspend on repairs budget	Housing Repairs	Assess efficiencies in how repairs are undertaken, monitored and inspected.	Poor stock condition, tenants living in substandard accommodation, increased maintenance costs / overheads, poor performance on KPIs, increased voids.	M	20	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Children	Child Protection Plans	Child Protection Plans	Review procedures for disseminating across agencies child protection plans for at risk children, the timeliness and completeness of plans and their processing.	Reduced capacity and ability to meet statutory requirements in terms of disseminating CP plans to social workers, families and agencies. This has a detrimental effect upon our ability to safeguard children, particularly for social workers.	M	15	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Finance	Cost overruns on major capital projects	Major Capital Projects	Review of pre-contract signing to assess scope creep and design changes, and post contract contractual risks.	Inability to manage the size and complexity of the capital programme, and failure to manage the contingency fund.	M	25	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Legal	Management of litigation issues	Litigation Management	Review litigation processes, to ensure decisions are based on evidence, legal interpretation and the facts. Ensure effective legal advice is sought. Settlements are negotiated effectively. Legal advisors have appropriate expertise	Effective legal advice is not given or mistakes made in advice given or procedures followed to achieve resolution. A significant adverse finding arises. A significant adverse award of costs is given against Council.	M	25	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Economy	Strategic framework for economic development	Strategic framework for economic development	Review Wiltshire Programme Board's framework for Wiltshire action plan, and sample of project briefs.	Potential lack of commitment from partners and/ or lack of funding to make a difference to local economic performance.	M	15	Risk Register; Audit History;	Y	Y

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational	CD 1 Risk Register Strategic	Street lighting strategy	Street Lighting Strategy	Review strategy for reduced street lighting and other control measures.	Increased costs due to volatility in the energy markets.	M	15	Risk Register; Audit History;	Y	Y
Operational	CD 1 Risk Register Protection	Business continuity in a time of reduction	Business Continuity	Review of business continuity planning, to include loss of key staff, robustness and periodic testing of Plans for those services assessed as "critical".	Inability to support key front line services. Loss of services. Transportation disruption.	M	25	Risk Register; Audit History;	Y	Y
Operational	Children	Child Placements	Child Placements (Linked to Chaotic Families)	To assess timeliness and frequency of reviews of care. To review records of placements to ensure reasons for placement and the right placements are demonstrated. Costs and budgets are monitored appropriately.	Unable to demonstrate that looked after children/SEN are in the appropriate/most cost effective placement. No evidence/record for rationale of placements or review of placements. Loss of budgetary control.	H	20	Audit History; Performance; Corporate Priorities;	Y	
Operational	Adult / Children	Child / Adult Transition	Transitions	To review processes in place for transition of children in care to adults.	Poor client experience. Needs may not be met. Costs not controlled.	H	25	Audit History; Performance; Corporate Priorities;	Y	
Operational	Adult Care	Adult Care Establishment	DCS Care Home	To ensure effective administration and management.	Risk to vulnerable clients. Regular reviews not carried out - clients could be receiving inadequate care to meet their needs, or in unsuitable placements. Reputational risk.	H	15	Audit History; Performance; Corporate Priorities;	Y	
Operational	Adult Care	OSJ Contract Monitoring	OSJ Contract Monitoring	To carry out visits to a further sample of OSJ homes, focusing on residents cash, careplans and associated documentation. To carry out an extended follow up of risks identified in the 2011/12 audit. To review major contracts with Care Providers (excl OSJ). To ensure procedures in operation at a sample of homes. To review contract monitoring in place.	Risk to vulnerable clients. Inadequate monitoring of contracts. Wiltshire Council not safeguarding clients or property. Reputational risk.	M	30	Audit History; Performance; Corporate Priorities;	Y	
Operational	Adult Care	Help to Live at Home	Help to Live at Home	To review major progress of project.	Programme fails to deliver expected benefits. Strategies at risk. Poor customer experience. Reputational.	H	20	Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities;	Y	
Operational	N'hood	Streetscene	Streetscene	Visits to depots. Review of H&S Procedures. Include Streetscene elements of 2010-11 Stores & Depots audit.	Risk of inadequate service. Reputational risk. Health & Safety risks.	M	20	Audit History; Performance;	Y	
Operational	Schools	Multiple schools	Schools Audit	Review of financial administration, financial planning, banking arrangements, purchasing, income and busget monitoring.	Poor financial administration and management.	M	125	Audit History; Performance;	Y	

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational	Schools	Schools Themed reviews x 3	Schools Themed Review	Determined from outcomes of schools audits and key risks arising.	3 suggested themes undertaken at WC, SCC and DCC: Safeguarding, Risk Management in Schools - Health and Safety, Governance of SFVS	M	60	Audit History; Performance;	Y	Y
Operational	Strategic	Traffic and network management	Traffic & Network Management	A review of procedures to assess the Highways Network and how road maintenance is planned. Review compliance with New Roads and Streetworks Act legislation.	High profile, reputational risk. Risk of legal challenges and claims against the Council. Risk of non-compliance with legislation.	M	20	Audit History; Corporate Priorities;	Y	
Operational	Protection	Licensing	Licensing	Review licensing procedures and income levels.	Economic downturn resulting in compromises in public health due to reduced preventative measures, and reduced income from licence fees.	M	20	Audit History; Fraud;	Y	
Operational	Protection	Emergency planning	Emergency Planning	Assessment of Emergency Planning procedure and structure. Review level of Gold and Silver officers in case of emergency. No Emergency Planning Officer in Wiltshire.	Inability to respond in case of emergency. Public may be at risk. Reputational.	M	20	Audit History; Fraud;	Y	
Operational	Children	Adoption	Adoption	To review a sample of cases to assess time taken and compare with other authorities.	Reputational. High profile in national reports on time taken for adoptions to be put into place.	M	25	Risk Register; Audit History;	Y	
Operational	Finance	Overtime and excess payments	Additional Payments	Review a sample of overtime and additional/excess payments to staff.	May be seen as a method of making up salaries in a time of freeze of increments and no annual increases in salary.	M	15	Audit History; Performance; Fraud;	Y	
Operational	Finance	Imprest accounts	Imprest Accounts	Review year end returns for Imprest Accounts. Carry out checks for a sample of accounts to reconcile to returns.	Inappropriate use of Council funds. Financial loss or fraud.	M	15	Audit History; Performance; Fraud;	Y	
Operational	Finance	Partnerships / governance	Partnerships	Review of governance arrangements within Partnerships, from a selection across the Council. To ensure "Big Society" services and those where the Council has arms length arrangements are being well governed.	Lack of appropriate governance framework. Partnerships are not governed to meet the needs of the Community. Poor decision making as a result of poor governance arrangements.	M	20	Audit History; Fraud; Corporate Priorities;	Y	
Operational	Legal	Coroners	Coroners Reimbursement and Financial Procedures	Review financial procedures used by Coroners service and reimbursements and claims made.	Inappropriate use of Council funds. Financial loss or fraud. Inconsistencies with other services.	M	25	Audit History; Fraud; Corporate Priorities;	Y	
Operational	Policy	Performance Management	Performance Management	Review of corporate performance targets and management of poor performance.	Lack of key performance indicators. Poor collection of data. Inaccurate inputs to performance measures.	M	20	Audit History; Performance; Impact;	Y	

DRAFT INTERNAL AUDIT PLAN 2012-13

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Operational	Comms	Communications	Communications	Review communication methods, effective usage, controls for effective reporting.	Service failures, poor decisions, inappropriate comments, mishandling of the media, lack of resources to cover emergency situations, failure to forewarn the press team	M	20	Audit History; Performance; Impact;	Y	
Corporate Groups	Corp	Corporate Risk Management		Member and attendance of Corporate Risk Management Group.			5	N/A		
Corporate Groups	Corp	Corporate Assurance		Member and attendance of Corporate Assurance Group. Input into Annual Assurance Statement. Internal Audit Assurance.			5	N/A		
Corporate Groups	Corp	Contract and Procurement		VFM through procurement and contracting crucial to achieving savings required in the Business Plan. Corporate Procurement Board attendance and/or work arising.	Overspends, contractual non-compliance, waste, financial loss and/or reputational damage		15	N/A		
Corporate Advice	ALL	Ongoing advice		To provide flexibility within the plan to react and provide specific corporate advice as and when requested.			50	N/A		
Follow Ups	ALL	Follow-up implementation of management actions	Follow Up audits	Confirm that management actions have been implemented in accordance with agreed action plans in previous audit reports	Failure to implement agreed actions risks control improvements not being achieved		50	N/A		
Investigations	Corporate	Investigations (reactive work)	** By investigation	Depends upon the nature and scope of the investigation. For example, IT misuse, fraud, corruption.	Risk of fraud, corruption, reputational damage according to nature of investigation.	H	125	N/A		
							2250			