Audit Plan 2011-12 - Productive Work

Lead dept.	Audit	Days	Work Proposed/Why Audit
Corporate	Project Management (eg IT implementations)	20	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.
Corporate	Management Restructuring (control implications)	20	To review and assess controls following the restructure and loss of managers/staffing in the structure.
Corporate	SAP - Full Implementation & Benefits Realisation	10	To follow up on progress of implementation of recommendations in the report.
Corporate	Complaints Procedures/Freedom Of Investigation/Data Protection Act/Environment Information Regulations Requests	15	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.
Corporate	Income - strategic level	40	A full review of income to the Council. This will include tracking all cash received at establishments and remote sites and reconciliations to ensure income matches expenditure - for example income received to licences issued.
Corporate	Anti fraud and Corruption	40	Anti-fraud & corruption policies & procedures, evidence for Audit Commission, publicity and awareness.
Corporate	National Fraud Initiative	10	IA control, manage and oversee all NFI activities, including data extraction and upload, user account management, reporting of investigations etc Legal requirement Monitoring, co-ordination and reporting of investigations carried out Management of user accounts, password resets etc Co-ordination of Council Tax and Electoral Register data extract and upload in Dec 2011
Corporate	Investigations (reactive work)	100	Depends upon the nature and scope of the investigation. For example, IT misuse, fraud, corruption.
Corporate	Grant payments	20	To confirm process for allocation and payment of grants is fair and equitable across the Council. To review across a sample of grants. (Grants through Area Boards reviewed as part of the audit on Area Boards (see below)
DoR	Sickness Absence	20	Review of SAP sickness reporting and management actions, to confirm completeness of information and adequacy of management response.
DoR	Temporary Staff/Consultants	15	To confirm establishment of new framework arrangement to ensure corporate compliance with rules for recruitment of agency and consultant staff and to save money through more competitive unit pricing, greater visibility of temporary staff and better management information.

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DoR	Management Accounting / Budgeting	20	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.
DoR	Inaccurate information in IT Asset Database	20	Accuracy and usage of information in the IT asset database. In corporate risk register. Scope for waste, mismanagement, duplication, over-capacity.
DoR	Internal Governance	30	Good governance crucial to identifying and communicating the council's vision of purpose and intended outcomes, to develop codes of conduct and ensure standards of behaviour are communicated and embedded, and to ensure services are delivered in line with objectives and best use of resources.
DoR	Risk Management	30	Robust risk management arrangements, consistently applied across the Council, are an important element in the achievement of Council objectives. These will be therefore be reviewed and tested for compliance with the Council's Risk Management Strategy.
DoR	Procurement & Contract Management	20	VFM through procurement and contracting crucial to achieving savings required in the Business Plan. Corporate Procurement Board attendance and/or work arising.
DoR	Information / IT Management	20	HelpDesk & IT Security - Review of two selected functions which have a wide-ranging impact across the entire business
DoR	Corporate Employment Policies and Procedures	60	Review of compliance with employment policies and practices
DoR	Payroll	15	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.
DoR	Accounts Payable	15	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.
DoR	Capital Accounting	20	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.
DoR	Council Tax / National Non Domestic Rates (NNDR)	45	High transactional service in terms of numbers and monetary value. Core system for receipt of tax income. Major IT system replacement project in progress. Core finance system relied on by external audit. Usual annual audit but implementing bi-annual review of NNDR / Council Tax to make better use of audit resources.
DoR	Core financial systems - IT	40	Review of IT applications including SAP, Civica, Northgate (etc), Altair, Simdell (and replacement) and underlying IT infrastructure.
DoR	Housing & Council Tax Benefits	70	High transactional service in terms of numbers and monetary value. Core system for payment of benefits to vulnerable clients. Major IT system replacement project in progress. Core finance system relied on by external audit.

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DoR	Accounts Receivable	15	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.
DoR	Cash investments & borrowing	10	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.
DoR	Banking (HSBCnet)	10	HSBCnet user accounts, limits, bank accounts, operations, activity logs. (NB. Current involvement of IA staff as systems administrators may need to be discontinued as part of IA service delivery changes in 2011-12).
DOR	Pensions	20	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work. Customer facing service.
DoR	Pre-employment screening - AFC	20	Highlighted risk through Anti Fraud & Corruption/NFI network.To include further work on CRB requirements and checks across the Council.
DoR	New Revenues & Benefits system - Northgate (IT)	40	New system including data migration and legacy data. Major project for major new business critical system.
DoR	Customer Relationship Management System (IT)	15	24/7 public access. Key means of collecting customer information. Customer Relationship Management system and user account access, operations and management reporting.
DoR	IT infrastructure	40	Active Directory (including user accounts), servers, firewalls, anti virus, network infrastructure.
DoR	Mobile phones (IT)	10	Vodafone mobile phone system. Cost management recovery hardware and reporting. High profile (raised by members).
DoR	Pensions (IT)	15	Pensions system (Altair) user accounts and permissions, database and server management, contingency planning, disaster recovery, upgrades and patching Critical customer-facing service. New system and infrastructure changes can affect system stability, security and performance
DoR	Contract Administration	20	2010/11 audit work has highlighted weaknesses with contract administration. Departments are not always operating/advising Legal when entering or varying agreements. Sample testing of major contracts, but mainly DCS and DCE who carry out own contracting.
DCE	Care placements (Corporate Risk CR003)	15	To independently review action plan to address risks and monitor progress against the plan.
DCE	Child placement services/costs	40	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.
DCE	Internal Governance	30	Good governance crucial to identifying and communicating the council's vision of purpose and intended outcomes, to develop codes of conduct and ensure standards of behaviour are communicated and embedded, and to ensure services are delivered in line with objectives and best use of resources.

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DCE	CareFirst (IT)	20	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
DCE	Safeguarding (child protection)	20	Need to have constant assurance around this high risk area. Review Departmental and corporate procedures and requirements of CRB.
DCE	Trading services - Braeside (establishment review)	10	Trading entity providing adult and children's services. Changes to management / administration team. Audit 5 years ago reported 10 significant control failings.
DCE	Schools - themed reviews	60	Absence of themed reviews over previous years due to audit resourcing of FMSiS. Replacement of FMSiS with new SFVS. Schools incur significant costs in core areas inc. procurement and staffing. Key potential areas for eliciting cost savings.
DCE	Academies	40	New area for audit. Need to ensure effect on council of schools becoming Academies has been properly risk assessed. Need to establish effect that reduced buget will have on council's ability to continue to supply a service to remaining schools.
DCS	Care placements (Corporate Risk CR003)	15	To independently review action plan to address risks and monitor progress against the plan.
DCS	Internal Governance	30	Good governance crucial to identifying and communicating the council's vision of purpose and intended outcomes, to develop codes of conduct and ensure standards of behaviour are communicated and embedded, and to ensure services are delivered in line with objectives and best use of resources.
DCS	DCS Systems Thinking Review Programme	10	To review 2 projects against Prince 2 to ensure robust and consistent methods of Project Management adopted and applied.
DCS	CareFirst (IT)	20	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
DCS	Court of Protection	30	Work commenced in 2010/11. To ensure the appropriate authority and permissions are in place to manage and process client affairs. To ensure transactions on behalf of clients are accurate, authorised and recorded.
DCS	Area Boards, communities	25	To confirm Area Boards are operating effectively and actions recorded. To ensure public awareness and participation. To check the process for the award of Grants (and Contracts) made through Area Boards.
DCS	Care Homes	30	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.

Lead dept.	Audit	Days	Work Proposed/Why Audit
DCS	Assessments & Reviews (Care and Financial)	30	To extend work commenced in 2010/11 with the FAB team to focus on the level of assessments and reviews carried out across the Department.
DCS	Orders of St John (OSJ) Care Homes Contract	30	To carry out visits to a further sample of OSJ homes, focusing on residents cash. To carry out an extended follow up of risks identified in the 2010/11 audit.
DNP	CarParking/Ringo (IT)	20	Parking system, including Ringo SMS system. Parking is a critical Council function (high cost, high profile, politically sensitive).
DNP	Housing Management System (IT)		New Housing Management System (Simdell replacement). Housing management is a critical Council function (high cost, high profile). Housing rents aspect is a core financial system.
DNP	Housing PFI scheme (Corporate Risk CR004)	10	Rigorous demonstration of VfM not yet achieved. Excessive delays to date in achieving close. IA ongoing attendance to Project Board since 2009 will continue.
DNP	Local Development Framework process (Corporate Risk CR032)	20	South Wiltshire Core Strategy approved by Cabinet (Feb 11) and LDF Board chaired by Cabinet member. Success of LDF key target for Council.
DNP	Housing Rents	40	High transactional service in terms of numbers and monetary value. Core system for receipt of rental income. Core system for "receipt" of Housing Benefit payments. Major IT system replacement project initiated through soft market testing. Core finance system relied on by external audit.
DNP	CO_2 reduction (Corporate Risk CR008)	30	Energy, Change & Opportunity Strategy approved by Cabinet Jan 2011. 4 action plans from ECOS inc. Carbon Mgmt Plan approved by ECO Board Mar 2011. Success of CMP and ECO Strategy key target and corporate priority for Council.
DNP	Traveller services	20	Inadequately managed service area within Amenities and Leisure. Service recently transferred to Housing Management. Clients with high often unrecoverable arrears. Unsatisfactory methods for the recovery of ground rent and utility costs. Significant implications for vulnerable clients.
DNP	Planning applications	40	Fee earning service significantly affected by economic downturn and changes in legislation. Income not guaranteed - high quality VFM service essential to achieve adequate market share. Major IT system replacement project in progress.
DNP	Waste management and landfill strategy (Corporate Risk CR001)	20	To independently review action plan to address risks and monitor progress against the plan.
DNP	Waste collection (Corporate Risk CR027)	30	To independently review action plan to address risks and monitor progress against the plan. Also additional work to check more detailed aspects
DNP	Concessionary travel	20	Fraudulent usage was highlighted as a risk through Anti Fraud & Corruption/NFI network. To also review reimbursement claims from bus companies.
DNP	Leisure Services Management	10	To review existing contracts for leisure services and strategy for providing future service in North & West areas.

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DNP	Car parking services	30	New systems have been implemented over the last 2 years. Review of controls in place over collection of cash and reconciliations of income throughout the process.
DNP	StreetScene	20	Visits to depots. Review of H&S Procedures. Include Streetscene elements of 2010-11 Stores & Depots audit.
DNP	Markets	20	New market business. Previously with former District Councils. Not yet reviewed across Wiltshire Council.
DNP	Traffic and Network Management	30	Streetworks not reviewed for many years. Always a point of concern for public through members. Review compliance with New Roads and Streetworks Act and new legislation.
DPHW	Internal Governance	20	Partnership Working. Good governance crucial to identifying and communicating the council's vision of purpose and intended outcomes, to develop codes of conduct and ensure standards of behaviour are communicated and embedded, and to ensure services are delivered in line with objectives and best use of resources.
DPHW	IT - Systems to be confirmed	10	Trading Standards, licensing, Emergency Planning/Business Continuity systems. New department, not previously reviewed.
Corporate	Follow-up implementation of management actions	130	Confirm that management actions have been implemented in accordance with agreed action plans in previous audit reports
mgmt	Consultancy (help & advice)	100	
mgmt	Audit Committee Liaison, Reporting and Meetings	55	
mgmt	Corporate Groups (Assurance Group, CRMG)	15	
mgmt	KPMG Liaison and Meetings	30	
mgmt	Audit Planning and Client Liaison	65	
mgmt	Completion of previous year audit work	50	
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