DRAFT INTERNAL AUDIT PLAN 2013-14

Line No	Source/type	Key Contact/Service Area	Potential Risk Area	Theme/Audit Title	Audit Scope	Key Potential Risks	Risk Rating pre audit	Audit Days	Drivers
	GRANT AND SUPPORT WORK							360	
1	Corporate/Service Advice	ALL	Ongoing Advice		To provide flexibility within the plan to react and provide specific corporate advice as and when requested.				
2	Corporate Groups and Meetings	ALL			Attendance at various corporate groups to provide advice and/or keep up to date with changes within the Council.				
3	Investigations	ALL	Investigations (reactive work)		Depends upon the nature and scope of the investigation. For example, IT, misuse, fraud, corruption.	Potential risk of fraud, corruption, reputational damage according to the nature of the investigation.			
4	Follow Ups	ALL	Prior year recommendations are not actioned, so follow-up implementation of agreed management actions.		To confirm that all management actions have been implemented in accordance with agreed action plans in previous audit reports.	Improvements in the control environment are not achieved.			
5	Contingency	ALL			To provide a level of contingency to be able to respond to emerging risk areas or requests for additional unexpected work.				
	IT AUDITS							200	
6	IT audits	Corporate	Information Services	Cloud	To review scope of contract. To review exit arrangements. To review progress of rollout across the business.	Reliant on host for security, availability and integrity of data.	M		Audit History; Performance; Impact; Business Change/Improvement
7	IT audits	Information Services	Information Assurance	Quality Assurance Checks	To check frequency and accuracy of assurance checks from the assurance catalogue which provides assurance to the business.	Unauthorised access to systems and information. Non-compliance with statutory/regulatory requirements, eg Public Service Network. Financial and reputational.	H		Audit History; Performance; Impact; Business Change/Improvement
8	IT audits	Information Services	Information Assurance	Protective Marking	To review business awareness of requirements for Protective Marking. To review training across Services and monitoring implementation.	Business unaware of requirements. Data security could be breached. Non-compliance with legislation.	H		Audit History; Performance; Impact; Business Change/Improvement
9	IT audits	Information Services	Information Security	Information Security Breaches	To assess timeliness, appropriateness and recording of investigations on security breaches. To review corrective action taken.	Information security breaches leave the authorities' information assets at risk of falling into the wrong hands. This could lead to reputational and financial impacts (ICO or press).	H		Audit History; Performance; Corporate Priorities
10	IT audits	Information Services	Information Management	File Storage (Manual Files)	To review procedures for the storage and retention of paper files. To assess appropriateness with regard to accessibility, availability and traceability, security and retention.	Inability to retrieve information when required. Wasted resources/effort in tracking down files. Information is lost.	M		Audit History; Performance; Fraud; Corporate Priorities
11	IT audits	Information Services	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		Key Control
12	IT audits	Information Services	Core financial systems - IT Networks	IT - Networks	Review of IT Networks. Also contributes to external audit reliance work.	Insecure network management and security.	H		Key Control
13	IT audits	Information Services	Core financial systems - IT Northgate	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		Key Control; Audit History; Performance; Fraud
14	IT audits	Information Services	Core financial systems - IT QL	IT - QL	Review of new IT system for Housing. Also contributes to external audit reliance work.	System non-availability. Inability to collect rents. Reputational and financial loss.	H		Key Control
15	IT audits	Information Services	Core financial systems - IT SAP	IT - SAP	Review of IT application SAP. Also contributes to external audit reliance work.	System non-availability. Inability to collect rents. Reputational and financial loss.	H		Key Control
	OPERATIONAL AUDITS/ADDED VALUE AND LOOKING FOR OVER CONTROLLED AREAS							855	
16	Operational	Adult Care	Timeliness and coverage of Adult Care Establishment care assessments	DCS Care Home	To review controls operating within this Establishment to manage and carry out assessments of care.	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.	L		Audit History; Performance; Corporate Priorities
17	Operational	Adult Care	Care & Nursing Home Provision delayed	Care & Nursing Home Provision	To review strategic commissioning of care and nursing home provision. To review demand and supply. Impact of Delayed Transfers of Care (DTOC).	Needs may not be met. Ineffective procurement and/or inappropriate placements. Financial cost implications.	H		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities; Risk Register
18	Operational	Adult Care	Care Management and Quality	Assessments, Reassessments & Reviews	To assess position on the completion of assessments, reassessments and reviews across all groups including CIC, In Care, CTPLD, PI. To review care quality and contract compliance provided by block providers.	Needs may not be met. Incorrect or inappropriate care may be in place. Risk to client's health and wellbeing. Financial cost implications.	H		Audit History; Performance; Fraud
19	Operational	Adult Care	Continuing Health Care (CHC)	Continuing Health Care (CHC)	To review this new initiative Funding from CCG (ex PCT). To review approached across other SWAP Partners.	Financial cost implications.	M		Audit History; Business Change/Improvement
20	Operational	Adult Care	Help to Live at Home	Help to Live at Home	New major project. To review processes from referral to delivery. To review outcome based payments.	Programme fails to deliver expected benefits. Strategies at risk. Poor customer experience. Reputational.	H		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
21	Operational	Adult Care	Housing	Disabled Facilities Grant	To review procedures in place for monitoring spend is as agreed in funding of grant.	Recipients may not be eligible. Needs may not be met. Fraudulent use of Council funds. Reputation.	L		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities; Risk Register
22	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 follow up on review implemented by OSJ as a result of poor findings in Wiltshire homes compared to other OSJ areas. 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		Audit History; Performance; Corporate Priorities
23	Operational	Children's Services	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. Poor customer experience.	H		Risk Register; Audit History
24	Operational	Children's Services	Special Educational Needs	SEN Provision	To review Special Educational Needs provision across the County and where provision is outside County boundaries.	Inconsistency of approach in securing placements. Financial risk.	M		Audit History; Performance; Fraud; Corporate Priorities
25	Operational	Children's Services	CareFirst	CareFirst (Practitioner Level)	To review the take up of CareFirst and identify areas of slow progress.	CareFirst used inconsistently. Up to date information may be missing. Negative impact on service user.	M		Audit History; Corporate Priorities
26	Operational	Children's Services	Child / Adult Transition	Transitions	To review processes in place for transition of children in care to adults. New initiative joint working between adult and children's services.	Poor client experience. Needs may not be met. Costs not controlled.	H		Audit History; Performance; Corporate Priorities
27	Operational	Children's Services	Child Placements	Child Placements	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		Audit History; Performance; Corporate Priorities
28	Operational	Children's Services	Children's Centres	Contract Monitoring in Childrens Centres	To review procedures in place for the monitoring of contracts awarded for Children's Centres.	Centres not meeting standards expected. Non compliance with terms of contracts. Lack of duty of care to users of Centre.	M		Audit History; Corporate Priorities
29	Operational	Children's Services	Foster Carers	Foster Carer reports	To assess quality of reports provided.	Delays due to errors and poor quality reports. Inappropriate placements. Financial.	M		Audit History; Corporate Priorities
30	Operational	Children's Services	Troubled Families programme	Troubled Families	Review journey/experience of a sample of client families through client files and staff involved across the related services. Review system for identifying families for scheme. Completion of grants.	Interaction with Council involves too many individual sections. Not cost effective. Frustrating for families involved. Incorrect recording and reporting to central government.	H		Risk Register; Audit History; Impact; Corporate Priorities; Internal Audit requirement for government initiative
31	Operational	Children's Services	Youth Centres	Unofficial Fund Accounting/Procedures	To gather information on the location of unofficial funds at centres. To review procedures in place for treatment and accounting of non-Council funds.	Incorrect record keeping or fraudulent activity may occur. Reputational as employee of Wiltshire Council responsible for handling funds.	H		Audit History
32	Operational	Communications	Communications	Communications	Review communication methods, effective usage, controls for effectvie 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		Audit History; Performance; Impact
33	Operational	Corporate	Complaints	Complaints within Services	To follow up on audit work on Corporate Complaints in 2012/13 to address complaints that do not fall within the remit of the corporate team. How do we learn from complaints?	No overview or quantification of all complaints at a corporate level. Inadequate complaints handling and reputational damage.	M		Audit History; Corporate Priorities
34	Operational	Corporate	Consultants	Consultants	To follow up on procedure for engaging consultants and review level of consultants currently employed across the Council. To review business case for the use of consultants and the saving in non commitment to ongoing permanent employment costs.	No corporate information and overview for consultants. Policies not followed.	H		Audit History; Corporate Priorities; Fraud

No	Type	Category	Area	Audit	Scope	Risk	Priority	Days	Links
35	Operational	Corporate	CRB (now DBA)	CRB (now DBA)	Review to include Leisure Centres, Children's Centres, Volunteers in Schools following change in legislation.	Employment of persons not cleared. Risk to individuals. Reputational risk.	H		Audit History; Corporate Priorities
36	Operational	Corporate	Requests	FOI Requests	Review process in place for the treatment of Freedom of Information requests received by the Council, following latest government initiative to carry out detailed checking.	Failure to comply with legal obligations. Fines levied on the Council. Reputational risk.	H		Risk Register; Corporate Priorities; Audit History; Performance
37	Operational	Corporate	Workplace Transformation	Flexible Working	To review how expected outputs are still delivered and how the flexitime approach is applied across the Council.	Inconsistent approach across and within services. Lack of retention of staff. Low morale. High turnover of staff. Lack of duty of care to employees.	M		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
38	Operational	Finance	Revenues and Benefits	Welfare Reform Act	To review latest plans for the implementation of the Welfare Reform Act.	The Council is not adequately prepared to implement changes according to government timescales. Financial and reputational risk.	H		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
39	Operational	Finance	Adult Care - Care Packages	Adult Care - Care Packages (inc Client Contributions)	Review of the processes and lead times between package start dates and payments through SAP. Review the robustness of systemsand processes for measuring, recording and collecting client contributions.	Reputational risk. Negative impact on relationships with care providers.	M		Audit History; Performance
40	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		Audit History; Fraud
41	Operational	Strategic	Building Control / Planning	Building Control / Planning	Review of new system being implemented at beginning of year. As such this audit is scheduled later in 2013/14.	System not effective or poor performance. Benefits not realised.	M		Audit History; Performance; Fraud; Corporate Priorities
42	Operational	Strategic	Emergency Planning	Emergency Planning	A review of the arrangements in place.	Risk of delay in response, or poor responses	M		Audit History; Performance; Corporate Priorities
43	Operational	Strategic	Fleet	Fleet	To follow up on implementation of fleet strategy. To review procedure for accident reporting, staff use of corporate vehicles and eligibility of staff driving on Council business.	Ineffective use of resources. Lack of monitoring or challenge leading to poor practices and increase in accidents. Lack of duty of care. Financial and reputational.	M		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
44	Operational	Strategic	Highways	Highways	Major contract just been awarded. Review of performance reporting and contract monitoring in place and how this will change with award of new contract. Review transition plans to new provider.	Loss of data. Organisational implications. Negative impact to residents and users of the highways system. Reputational. Poor change management, detrimental effect on employees.	H		Audit History; Performance; Fraud; Corporate Priorities
45	Operational	Strategic	Neighbourhood	Neighbourhood	Review to include Streetscene and award of major contract. Review transition plans to new provider.	Major contract to be awarded to include Streetscene services.	M		Audit History; Performance; Fraud; Corporate Priorities
46	Operational	Strategic	Passenger Transport	Concessionary Fares	To review payments to operators, including cross-boundary implications. Joint review with Dorset County Council. DCC also have a contract with MCL who have responsibility for the calculation of reimbursement costs to operators.	Incorrect payments to providers. Fraudulent claims. Reputational and financial.	M		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
47	Operational	Strategic	Safeguarding	Volunteer Drivers/Escorts	Review of contract, training and safeguarding procedures and CRB processes in place following a change in legislation.	Employment of persons not cleared. Risk to individuals. Reputational risk.	H		Audit History; Performance; Fraud; Corporate Priorities
48	**INCOME, CASH AND GRANTS**							85	
49	Operational	Finance	Debt management	Debt Management	Review the evidence kept by services and the processes for gathering / retaining key information required to take legal action for debt recovery.	Financial loss resulting from a failure to recover debt.	M		Audit History; Performance
50	Operational	Finance	Grant Certification	Grant Certification	To carry out checks on grant returns in accordance with expectations of grant awarding bodies.	Failure to comply with conditions of grant. Grant monies may not be awarded.	M		Audit History; Performance; Fraud; Corporate Priorities
51	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		Audit History; Performance; Fraud; Changes in Staffing
52	Operational	Finance	Income/Banking	Income/Banking	Review processes to assess the robustness of controls over cash / cheque handling and transportation.	Inappropriate use of Council funds. Financial loss or fraud.	M		Audit History; Fraud
53	**SCHOOL AUDITS**							180	
53	Operational	Schools	Multiple schools	Schools Audit	Review of financial administration, financial planning, banking arrangements, purchasing, income and budget monitoring. SFVS.	Poor financial administration and management.	M		Audit History; Performance
54	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		Audit History; Performance
55	Operational	Corporate	Schools	Unofficial Fund Accounting/Procedures	To review procedures in place for the treatment and accounting of non-Council funds.	Lack of procedures. Reputational risk relating to non Council monies. Misappropriation of funds.	M		Audit History; Performance; Corporate Priorities
56	**CORPORATE & GOVERNANCE RISKS**							295	
56	Corporate Risks	CD 1 Risk Register - Business Services	Failure to implement appropriate levels of H&S inspection procedures at Council properties	Health & Safety Inspections	Review procedure for monitoring Health & Safety inspections at Council properties. Assess data recorded and how it is reported to Management.	Increased accidents. Potential harm to individuals. Reputation. Financial risk due to compensation claims.	H		Risk Register; Audit History
57	Operational	Strategic	Leisure	Legionella and COSHH	A review of the procedures in place to test for the presence of Legionella. Monitoring of contracts where function outsourced. To evaluate if reported actions are progressed by local management.	Risk of harm to individuals. Lack of duty of care. Financial loss if challenged.	H		Audit History; Performance; Fraud; Corporate Priorities
58	Operational	Corporate	Legionella in Council Buildings	Legionella	Review of processes in Council establishments for the checking and prevention of Legionella bacteria.	Risk to health and harm to individuals. Reputational risk.	M		Audit History; Performance; Corporate Priorities
59	Operational	Economic Development	Partnerships Governance	Partnerships Governance	To review governance and partnership arrangements, including exit arrangements, in place for specific grant funding of partnership initiatives. To share good practice with other SWAP Partners.	Non-compliance with conditions of grant. Financial implications. Lack of confidence/engagement from partners.	M		Audit History; Performance; Corporate Priorities
60	Operational	Finance	Accounts Payable	Payments outside SRM.	To identify payments outside SRM -orig 20/80 split, transaction plus cost base. Identify processes in place that deter the use of the SRM system, is this area over controlled/bureaucratic.	Cost savings not realised. Benefits of SRM not realised.	H		Audit History; Performance; Fraud; Corporate Priorities
61	Operational	Procurement	Major Contracts	Contract Clauses	Review of major contracts for required clauses on rights of access, Health & Safety, Data Security.	Providers not aware of obligations. Contracts incomplete. Inappropriate access. No access for audit and monitoring of contracts/business.	M		Audit History; Performance; Fraud; Corporate Priorities
62	Operational	Corporate	Workforce	Employment Tracking	To underatke an end to end review of the system in place for identification of current workforce, including starters and leavers. To include contractors, temporary staff, agency workers and volunteers. To follow up on review of Staff Leavers Process.	Unaware of persons with access to systems, information and premises at any given time.	H		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
63	Fraud/Governance	Corporate	Potential risk of error, or fraud and corruption: Allowances/Expenses	Expense Claim	To review a sample of expense claims and allowances paid to officers and members for accuracy and completeness of supporting evideince.	Erroneous, inappropriate or fraudulent creditors payments are made.	M		SWAP Best Practice Review; Fraud
64	Governance	Corporate	Programme Management	Programme Management	To review governance in place for Programme Management.	Risks associated with project not identified or not known at corporate level/escalated to corporate risk register. Risks not managed appropriately.	M		Risk Register; Audit History; Performance; Impact
65	Corporate Risks	CD 1 Risk Register - Children's Families	Capacity of Social Work Teams to Deliver the Service.	Capacity of Social Work Teams	Review controls in place for monitoring workloads and whether there is an affect on the service to our customers.	Required actions to support vulnerable clients are not delivered.	H		Risk Register; Audit History
66	Corporate Risks	CD 1 Risk Register - Communities	Loss of and damage to the portable archaeological heritage of the county	Security of Artefacts	To review security arrangements for safekeeping of articles. To review records held.	Loss due to poor record keeping. Lack of cataloguing. Reputational. Lack of duty of care. Joint venture with SBC.	H		Audit History; Fraud; Audit History; Corporate Priorities
67	Corporate Risks	CD 1 Risk Register - Communities	Stakeholder behaviours and role related pressures may impact on consistent implementation of HR policies with associated financial risks and impacts on individual well being.	Behaviours Framework	To review rollout of Behaviours Framework (core behaviours). Assess buy in from across the Council and has the process added value to the organisation.	Inconsistent approach across and within services. Lack of retention of staff. Low morale. High turnover of staff. Lack of duty of care to employees.	H		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
68	Corporate Risks	CD 1 Risk Register - Corporate	Failure to ensure that the Primary Data Centre (PDC) in Old County Hall is adequately protected during the refurbishment works	Primary Data Centre			H		Audit History; Performance; Impact; Business Change/Improvement; Fraud; Corporate Priorities
69	Corporate Risks	CD 1 Risk Register - Waste Management	Delivery of a successful Waste management and landfill strategy	Waste Strategy	To review progress of Waste strategy across the County.	Reputational. Financial.	H		Risk Register; Audit History
70	**KEY FINANCIAL CONTROL WORK**							275	
70	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		Key Control; Fraud

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71	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			Key Control; Fraud
72	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			Key Control; Fraud
73	Operational/Key Controls	Finance	GL & Financial Accounting	GL & Financial Accounting	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Inaccurate financial reporting.	H			Key Control
74	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			Key Control; Fraud
75	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			Key Control; Fraud
76	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			Key Control; Fraud
77	Operational/Key Controls	Finance	Treasury Management	Treasury Management	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			Key Control
78	Operational/Key Controls	Housing	Core financial systems	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			Key Control; Fraud
79	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			Key Control; Fraud
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