

## PETERBOROUGH CITY COUNCIL

## DRAFT INTERNAL AUDIT PLAN 2013 / 2014

**DEFINITION OF INTERNAL AUDIT**

**Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.**

**1 INTRODUCTION**

- 1.1 This document is intended to demonstrate how Internal Audit will support the overall aims and objectives of the Council and will be reviewed on an annual basis to ensure its continued relevance, both in terms of supporting the council's aims and in achieving a professional, modern audit service.
- 1.2 New Public Sector Internal Audit Standards come into effect from the 1st April 2013, replacing the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice. A separate report on these standards is on this Committees' agenda. The new standards require a high level statement of how the internal audit service should be delivered and developed in accordance with the terms of reference and how it links to the organisational objectives and priorities. The purpose of this document is to communicate the contribution that Internal Audit makes to the organisation and includes the following:
- Internal Audit objectives and outcomes;
  - How the Head of Internal Audit will form and evidence their opinion on the control environment to support the Annual Governance Statement;
  - How Internal Audit's work will identify and address significant local and national issues and risks;
  - How the service will be provided; and
  - The resources and skills to deliver
- 1.3 To appreciate the role of Internal Audit, this plan should be read in conjunction with the terms of reference as set out in the Audit Charter (**Appendix 2**).
- 1.4 **Objectives and Outcomes**
- 1.4.1 The Internal Audit section reviews the operations of all services the Council provides, and also shares the Head of Internal Audit role with Cambridge City Council. With effective from 1<sup>st</sup> July 2013, this will be extended to South Cambridgeshire District Council under an updated Memorandum of Understanding (MoU) – the current service level agreement and will be in accordance with statutory and professional requirements.
- 1.4.2 Implementation of the audit plan helps the Council maintain “a sound system of internal control which facilitates the effective exercise of that body's functions and which includes arrangements for the management of risk” (Accounts and Audit Regulations 2011).

1.4.3 The internal audit role is a central element of the Council's Corporate Governance framework, as internal audit work and the Head of Internal Audit opinion is a key input to the published Annual Governance Statement and focus for the work of the Audit Committee. A separate Audit Plan is created annually and approved to ensure that objectives are met in a risk-based, structured manner. Internal audit adds value and improves the Council's operations by promoting a robust control environment, best practice in governance and risk management as well as making recommendations for improvements in operating efficiencies. To achieve this, the Internal Audit section engages with the various change programmes, providing independent and objective input to emerging issues.

1.4.4 Key challenges include:

- Continuing to promote the improvement of systems and procedures to enhance the services against a background of reducing resources;
- Continuing the good relationship with our external auditor to gain the Council maximum benefits and eliminate any duplication of effort;
- Continue to develop relationships and any possible collaborative working with other authorities;
- Proactively work with management to introduce new initiatives and support innovation (including in-house projects and any joint provision of services across the Authority);
- To provide advice and guidance on changes to controls, on risk management issues and governance;
- To liaise with the Corporate Compliance Team to investigate any irregularity or fraud and corruption matter; and
- Maximising efficiencies within Internal Audit while still undertaking sufficient work to provide the annual opinion.

1.4.5 Expected Outcomes:

- Delivery of the Audit Plan for the Authority, taking into account necessary changes for unplanned work /revised priorities;
- Provision of an annual opinion and assurance on the risk, governance and control systems;
- Delivery of reports to the Committee and other Members as agreed;
- Provision of clear, concise and meaningful reports to management covering areas reviewed and including agreed actions to mitigate risks;
- Increased awareness amongst Members and staff of the Council's Financial Procedure Rules and Contract Procedure Rules;
- Provision of advice and consultancy on control, risk and governance processes;
- Assistance in the investigation of any cases of suspected financial irregularity, fraud or corruption;
- Identification of areas of inefficient use of resources and proposals for lean solutions; and
- Latest technology used where appropriate.

## 1.5 **Opinion on Internal Control**

1.5.1 The role of Internal Audit is to understand the key risks to the Council and to examine and evaluate the adequacy and effectiveness of its systems of risk management, governance and internal control and to provide an annual opinion to the Audit Committee on those.

1.5.2 To achieve the above the service operates within professional standards and uses a risk based approach for both planning and where possible auditing to ensure the audit resource is directed to the appropriate activities. The control environment for each activity reviewed by Internal Audit is then assessed for its adequacy and is assigned an assurance rating which is reported to the Audit Committee as part of the Head of Internal Audit annual opinion. The progress

against the Audit Plan is monitored throughout the year and is reported at the half year stage to the Committee. The section also assesses the Council's risk management and corporate governance framework.

## 1.6 Local and National Issues / Risks

- 1.6.1 The annual audit planning process ensures that new or emerging risks are identified and considered. Directors and Heads of Service are asked to identify any potential areas of concern for audit review in the forthcoming year. The strategic risk register is also examined to ensure high scoring risks are taken into account. The audit 'universe' and resulting plan are further informed by the review of corporate topics and awareness of issues arising from past audits.
- 1.6.2 The Audit Plan is approved by the Audit Committee on an annual basis, however, it is a flexible document which can be revised should unforeseen issues arise during the year. Such adjustments are subsequently reported to Committee.
- 1.6.3 We recognise that the audit universe needs to reflect the organisation. As such our focus is not just on the Council but also to look at working in partnership with other organisations to achieve County-wide aims. There is the development of joint provision of services with our neighbouring authorities. Therefore our approach needs to follow this direction and become more focused on this wider picture, while retaining sufficient inward facing audit coverage to provide the assurance necessary for compliance with the regulations.
- 1.6.4 The individual audit projects within the annual plan may be either risk based or systems based work, depending on how well established risk management is within the service being audited, and the degree of assurance needed on key systems for the annual opinion. Awareness of national issues is maintained through membership and subscription to professional bodies such as the Institute of Internal Auditors, the CIPFA on-line query service, liaison with External Audit and through networking with other internal audit colleagues throughout Cambridgeshire and beyond.

## 1.7 Provision of the Service, Resources and Skills

- 1.7.1 The current service is provided in-house, overseen by a shared Head of Internal Audit. The current structure is made up of 6.56 FTE (including the shared Head of Internal Audit and will reduce to 6.41 FTE – see 2.2.1 below). Within this figure there are also existing vacancies of 2.0 FTE as at 8 March 2013 and one member of staff on maternity leave (0.6FTE). Both our existing structure and potential requirements are regularly reviewed.
- 1.7.2 To ensure we continue to provide the most cost-effective service we will need to ensure the risk-based approach to auditing is developed alongside lean processes. Ultimately we are aiming to ensure that the whole audit process is risk based so that audits are focussed on areas of most importance and greatest risk to the authority.
- 1.7.3 Alongside the authority's performance and development review process, the service will establish training needs assessment for future service requirements. Joint arrangements already exist between Cambridge and Peterborough and this will continue to look for efficiencies in terms of time and cost.

## 2 DRAFT AUDIT PLAN

### 2.1 Internal Audit Planning Process

2.1.1 Annually, Internal Audit conducts a comprehensive risk-based audit planning process to ensure that all areas of the Council operations (and external partners, where appropriate) are provided with an appropriate and structured Internal Audit service to assist in the continuous improvement process. The following sources of information have been used in identifying the priorities put forward for audit coverage:

- Council Objectives;
- Medium Term Strategy;
- The Council's strategic and operational risk registers;
- Consultations with individual Directors and their Management Teams;
- Consultation with PricewaterhouseCoopers, the Council's external auditor; and
- The Audit Committee (at this meeting).

2.1.2 The purpose is to align audit effort with those areas assessed as posing the greatest risk to the Council.

2.1.3 The principles of risk management are applied throughout the planning process. Whilst the annual audit plan is initially compiled using risk to assess the areas needing coverage and the Council objectives, the views of Directors and Heads of Service have been sought so that planned work is focused on where Internal Audit can provide added value to the organisation. Reference is made to available Department risk registers in developing the audit plan. Following the recent re-focusing of Risk Management, increased reliance will be placed on these risk registers in informing risk assessments for audit planning purposes.

2.1.4 External Audit have been consulted on the content of the 2013 / 2014 operational Internal Audit plan and a number of financial control areas of planned Internal Audit work are of particular interest to them in arriving at their own audit opinion on the published financial statements of the Council.

2.1.5 There is potential for priorities and associated risks to change during the year, such that the focus of audit effort in a particular area may change. The audit plan is therefore a statement of intent. Whilst every effort will be made to deliver the plan, Internal Audit recognises that it needs to be flexible and prepared to amend its activities in response to changing circumstances or emerging risks. To provide some cushion for this, a small contingency provision is included within our resource plans. However, this flexibility may not be sufficient to cope with all changes required. It may also prove necessary to remove planned audits from our work plans in order to address emerging issues of greater risk. Should such action be required, the Audit Committee will be advised of:

- The proposed changes to the audit plan; and
- The potential effect of such changes on the ability to give adequate assurance on the effectiveness of the Council's system of internal control based on the work of Internal Audit.

## 2.2 Audit Resources Available

2.2.1 Current resource assumptions are based upon an audit section complement of 3.96 FTE (which does not include 2.60 FTE vacancies and maternity leave). This is made up of:

- |                          |          |  |
|--------------------------|----------|--|
| • Head of Internal Audit | 0.50 FTE | NB. Reduces to approx. 0.35 FTE at July 2013 as the shared service is further extended |
| • Group Auditor          | 1.46 FTE |  |
| • Senior Auditor         | 1.00 FTE |  |
| • Auditor                | 1.00 FTE |  |
| • Principal Auditor      | 0.60 FTE | On maternity leave since February 2013   |
| • Vacant posts           | 2.00 FTE | Recruitment to both posts is planned for mid year (1 FTE)                              |

2.2.2 Should vacancies arise in areas which are difficult to recruit to, it is intended to use the allocated Internal Audit budget to purchase additional audit resources to deliver the audit plan. After taking account of non-available time (such as annual leave and training, and non-chargeable time such as team management and staff appraisals), 718 days are anticipated to be available for audit work in the period 1 April 2013 to 31 March 2014. This is based on the critical need to recruit into the two vacant posts by mid year at the latest, subject to approval.

2.2.3 In compiling the audit plan, Internal Audit has always sought to present an objective view of the audit needs of the Council and assess the extent to which this can be delivered within the resources it has available. However, much effort continues across the whole of the Council to deliver the best possible services while reducing the resources needed. Internal Audit is also seeking to do this and is looking to use a combination of specialist technology, more streamlined working practices and more focus in its activities so as to strive to deliver the whole of the assessed audit need. A development in this is the move to upgrade our audit management software. It is envisaged that this will allow significant enhancements and efficiencies in the management and conduct of Internal Audit work.

2.2.4 Finally, as identified in the Medium Term Financial Strategy, Internal Audit has been successful in obtaining additional external clients and also proactive in establishing shared arrangements with other organisations. There is an intention for this to be further explored during the year. However, for this to not be at a detriment to the Council by reducing existing audit coverage to undertake works elsewhere, appropriate resources will need to be included to enable a sustainable comprehensive audit service and investment in its continuing development. Additional resources will be sought, such as fixed term or temporary staff, as appropriate. This is not however a relevant factor in determining the audit needs of the Council.

## 2.3 Emerging Themes

2.3.1 A number of themes have emerged in the preparation of the 2013 / 2014 Internal Audit Plan. These are:

- **Financial pressures** faced by the Council;
- **Contracts and Projects**. This is an essential component of the audit process, especially given the increasing dependence on external suppliers and partners in the provision of Council services;
- A continuation of Internal Audit work in **high-level corporate management functions**;
- **Information governance and data security**;
- **Schools**. Governance processes linked with the Schools Financial Value Standard (SFVS);
- **Adult Social Care**. Ongoing integration and streamlining of processes;
- **Grant Claims**. Increased requirement for Internal Audit to certify grant claims; and
- **Public Health**. Full integration into the Council from April 2013.

## 2.4 Allocation of Resources

2.4.1 The overall allocation of time from the estimated 718 days available is as follows:

	<b>Days: Current FTE</b>	<b>%</b>	<b>Extra Days: If Recruit</b>	<b>Revised %</b>
Core Systems Assurance Work	61	11.8	48	15.2
Annual Governance and Assurance Framework	101	19.6		14.1
Strategic and Operational Risks	74	14.3	154	31.7
External Works	36	7.0		5.0
Grant Certification	55	10.7		7.7
Other Resource Provisions	189	36.6		26.3
<b>TOTAL RESOURCES ALLOCATED</b>	<b>516</b>	<b>100.0</b>	<b>202</b>	<b>100.0</b>

2.4.2 Current and future audit plans are regularly reviewed in year with changes made as a result of emerging risks and requests for assurance work or audit support from senior management or Members. A contingency allocation of 80 days has been made within this year's plan to undertake other requests for high priority work and consultancy advice. Any changes to audit plans will be reported to the Audit Committee via the update report following discussion with, and agreement with the Chair and the Executive Director of Resources.

2.4.3 The Internal Audit plan has been analysed into six main themes. The purpose of this is to demonstrate the balance of audit coverage.

### 2.4.4 Core Systems Assurance Work

Audits of the main financial systems of the Council are undertaken on a cyclical basis. And we will adopt a key-control approach for these audits with associated testing. The audit plan for 2013 / 2014 details that the team will carry out reviews of Housing Benefit, Council Tax, NNDR and Payroll (as

required by our External Auditors) along with Accounts Payable. Additional financial systems will be reviewed subject to resources and include Main Accounting System, Fixed Assets and Sundry Billing. We will co-ordinate our work with our External Auditors to ensure that reliance can be placed on the work provided by Internal Audit in accordance with their rolling programme.

#### 2.4.5 **Annual Governance and Assurance Framework**

Within this theme there will be a strong focus on corporate governance, particularly with regard to Business Ethics and Integrity. This will look at issues surrounding the culture of the organisation and how it promotes the highest standards of business ethics and culture in line with the Nolan principles of good governance.

#### 2.4.6 **Strategic and Operational Risks**

Audit work in this area focuses on activities that are corporate in their nature or cut across a number of service areas and includes audits of new service areas, information governance, Information systems, partnership arrangements and school reviews. Further work based on available resources have been identified as project and contract governance, additional new service areas, risk management and carbon management.

These areas have been identified as a continuing risk in light of their increasing number, their importance in relation to the Council's overall aims and objectives and, at times, their complex linkages and funding arrangements. Internal Audit will review specific projects as identified, but a small contingency is also included to provide support and advice to other projects that arise during the year.

Audit work in this area focuses on key systems and activities in operational and service delivery areas of the Council.

#### 2.4.7 **External Works**

PCC Internal Audit provides audit services to Vivacity–Peterborough which is managed through a Service Level Agreement. The contract arrangements have been operational since 2010 and the contract was renewed in 2012 for a further two years. Approximately six reviews will be undertaken during 2013 / 2014. These reviews are client confidential and as a result their outcomes are only available to Vivacity.

#### 2.4.8 **Grant Claim Certification**

As a result of the organisation obtaining European funding, the demand for internal audit to certify grant claims has increased as they are required to act in the capacity as 'First Level Controller'. The activities undertaken have proven to be more resource intensive than ordinarily they should be, often due to data quality and staff movement in ensuring the conditions of the grant have been met.

If further funding is received during the year it will add pressure on the delivery of the audit plan elsewhere as the conditions of the European grant funding requires a rigorous audit certification process.

#### 2.4.9 Other Resource Provisions

Throughout the year audit activities will include reviews that have not been specified within the plan and may include management requests as a result of changing risks and special investigations. Contingency time is included for such events along with the provision for consultancy work that may be undertaken by the Head of Internal Audit or other members of the audit team.

#### 2.5 Detailed Plan

- 2.5.1 The Plan for 2013 / 2014 aims to give the Council the best audit coverage within the resources currently available. Though it is compiled and presented as a plan of work, it must be recognised that the plan can only be a statement of intent. Whilst every effort will be made to deliver the plan, Internal Audit recognises that it needs to be flexible. Actual audit work therefore may be modified during the year according to the circumstances prevailing at the time.
- 2.5.2 The Head of Internal Audit, along with the whole Internal Audit Team, are fully committed to delivering a high quality and responsive Internal Audit service to the City Council. With this in mind, they will be seeking throughout the year to continue to develop the service in accordance with recognised best practice.



**PETERBOROUGH CITY COUNCIL: INTERNAL AUDIT PLAN 2013 / 2014**

**VISION FOR THE CITY**

**STRATEGIC PRIORITIES**

- 1 Creating the UK's environment capital
- 2 Creating strong and supportive communities
- 3 Delivering substantial and truly sustainable growth
- 4 Creating opportunities – tackling inequalities
- 5 (Providing value for money underpins all of our objectives)

## Draft Internal Audit Plan 2013 / 2014

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	Critical Service Review	
			Yes	Reason
<b>CORE SYSTEM ASSURANCE WORK</b>				
Core systems are those that are fundamental to providing control assurance for internal financial control and allow the s.151 officer to make his statement included in the authority's Annual Statement of Accounts. The External Auditor also places reliance on the work undertaken by Internal Audit on core systems.				
Housing Benefit	5	A review of key controls, in accordance with PwC requirements	Yes	External Audit reliance work
Council Tax	5	A review of key controls, in accordance with PwC requirements	Yes	External Audit reliance work
NNDR (Business Rates)	5	A review of key controls, in accordance with PwC requirements	Yes	External Audit reliance work
Accounts Payable	5	Systems based approach considering key risk exposures. Testing to provide assurance that all payments are valid, accurate and timely	Yes	Major changes to system
Payroll	5	A review of key controls, in accordance with PwC requirements	Yes	External Audit reliance work
Teachers Pensions	5	A systems based approach considering key risk exposures in non-centralised locations, in accordance with PwC requirements	Yes	External Audit reliance work
Purchasing Cards	5	Systems based approach considering key risk exposures. Testing to provide assurance that all payments are valid, accurate and timely	Yes	External Audit reliance work
			<b>TOTAL AUDIT DAYS</b>	<b>61</b>

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	Critical Service Review		
			Yes	Reason	
<b>ANNUAL GOVERNANCE AND ASSURANCE FRAMEWORK</b>					
Each year the Council is obliged to issue a statement on the effectiveness of its governance arrangements. This section details audit work that specifically relates to the production of the Annual Governance Statement					
Annual Framework and Annual Governance Statement Review	ALL	Process and framework to feed into work on Annual Governance Statement, including the review of recommendations made by External Audit in their annual letter and verify implementation / progress.	Yes	Corporate responsibility	
Annual Audit Opinion	ALL	Head of Internal Audit opinion on the state of governance and the internal control framework in place within the Council	Yes	Corporate responsibility	
Annual Audit Plan	ALL	Establishment of the annual audit plan based on a systematic risk assessment across the Council. This included a review of the corporate risk registers and the Medium Term Financial Strategy together with consultation with Directors and Heads of Service	Yes	Corporate responsibility	
Internal Audit Effectiveness / Audit Committee Effectiveness	ALL	Review of the internal audit service and the Audit Committee against the new Public Sector Internal Audit Standards	Yes	Corporate responsibility	
Anti Fraud Culture	ALL	Investigation of matches received from the National Fraud Initiative  Liaison with the Corporate Compliance Team  Evaluation of control weaknesses that have allowed a fraud to take place or remain undetected and provide recommendations to improve fraud prevention and detection – in line with our Memorandum of Understanding with the Corporate Compliance Team  30 days were set aside for 2012 / 2013	Yes	Corporate responsibility to protect finite resources	
Information Governance	ALL	Liaison and strategic overview as part of the Strategic Governance Board and Information Governance Group	Yes	Corporate responsibility to protect finite resources	
				<b>TOTAL AUDIT DAYS</b>	<b>101</b>

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	Critical Service Review	
			Yes	Reason
<b>STRATEGIC AND OPERATION RISKS</b>				
Internal Audit provides support to Council and Directorate objectives by testing the effectiveness of controls designed to mitigate identified risks				
Information Governance	ALL	Specific operation reviews resulting from outcomes from the Information Governance Group	Yes	Corporate responsibility to protect finite resources
Adult Social Care – Compliance with new eligibility criteria	ALL	Review the effectiveness of processes in place as a result of new assessment criteria for Direct Payments	Yes	Ensure Council position is protected Management request
Adult Social Care Database	ALL	Review the processes and controls within the FRAMEWORK-I system	Yes	New system developed Management request
Schools	2, 4, 5	The Schools Financial Value Standard (SFVS) has been introduced as a replacement to the previous FMSiS accreditation assessment. Chief Financial Officers will be required make a statement that they have a system of audit in place which gives them adequate assurance over schools' standards of financial management and the regularity and propriety of their spending.  Reviews of School processes to be reviewed in accordance with risk assessment priorities Limited coverage of six schools	Yes	Ensure finite resources are appropriately managed
Partnership Management	ALL	Review of client management arrangements in place for outsourced contract(s)	Yes	Ensure Council position is protected
			<b>TOTAL AUDIT DAYS</b>	<b>74</b>

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	Critical Service Review	
			Yes	Reason
<b>EXTERNAL WORKS</b>				
Work which generates an income for the Council				
Vivacity	–	Works agreed as part of an ongoing Service Level Agreement	Yes	Contractual requirement
<b>TOTAL AUDIT DAYS</b>				<b>36</b>

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	Critical Service Review	
			Yes	Reason
<b>GRANT CLAIM CERTIFICATION</b>				
Certification of claims in relation to funding requirements				
Various Grants	5	ZECOS (2 per year) CTIE (2 per year) Disabled Facilities Grant DFT (Local Plan Integrated Transport) DFT (Local Transport Plan Highways) GAF	Yes	To meet government requirements
<b>TOTAL AUDIT DAYS</b>				<b>55</b>

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	TOTAL
<b>OTHER RESOURCE PROVISIONS (CORPORATE SUPPORT)</b>			
Throughout the year audit activities will include reviews that have not been specified within the plan and may include management requests as a result of changing risks. In addition there will be a number of follow ups of previous audit activities. Finally, a number of jobs will overlap between financial years and require some time to complete.			
Carry Forward Activities	ALL		50
Follow Up Provision	ALL		30
Requested Work Contingency	ALL	Allowance exists to provide flexibility within the audit plan for time spent on providing risk and control advice to officers, management /members and ad hoc requests and consultancy work.	80
Committee Support	-	Production of reports and attendance at Council committees and boards	29
<b>TOTAL</b>			<b>TOTAL AUDIT DAYS</b>
			<b>189</b>

**RESERVE LIST: SUBJECT TO RECRUITMENT INTO VACANT POSTS**

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	Critical Service Review	
			Yes	Reason
<b>CORE SYSTEM ASSURANCE WORK</b>				
Core systems are those that are fundamental to providing control assurance for internal financial control and allow the s.151 officer to make his statement included in the authority's Annual Statement of Accounts. The External Auditor also places reliance on the work undertaken by Internal Audit on core systems.				
Main Accounting System	5	A review of key controls to include feeder system input and reconciliations	Yes	Ensure finite resources are appropriately managed
Fixed Asset Accounting	5	To identify the controls in operation for the identification of assets, disposal and arrangements for inclusion on the fixed asset register, to include appropriate accounting processes	Yes	Ensure finite resources are appropriately managed
Sundry Billing and Debt Recovery	5	Systems based approach considering key risk exposures. Testing to provide assurance that all sundry income is billed and that appropriate recovery arrangements are in place	Yes	Ensure finite resources are appropriately managed
Budgetary Control	5	A review of the budgetary control arrangements within two areas of the organisation	Yes	Ensure finite resources are appropriately managed
<b>TOTAL AUDIT DAYS</b>				<b>48</b>

SERVICE / SYSTEM	COUNCIL OBJECTIVE	AUDIT SCOPE	Critical Service Review	
			Yes	Reason
<b>STRATEGIC AND OPERATION RISKS</b>				
Internal Audit provides support to Council and Directorate objectives by testing the effectiveness of controls designed to mitigate identified risks				
Partnerships	ALL	A review of client management arrangements and performance delivery	Yes	Ensure Council position is protected
Project Governance	ALL	To provide assurance that the Council's projects are managed in accordance with best practice. This will include, where appropriate, post-implementation reviews in order to evaluate whether benefits have been realised.	Yes	Ensure finite resources are appropriately managed
Risk Management and Business Continuity	ALL	Review the effectiveness of processes in place as a result of organisation / responsibility changes	Yes	Ensure Council position is protected
Fuel Cards	5	Systems based approach considering key risk exposures. Testing to provide assurance that all payments are valid and accurate	Yes	Ensure finite resources are appropriately managed
Carbon Management	1, 5	Data quality review prior to submission of information regarding carbon reduction commitment and carbon trading return	Yes	Ensure finite resources are appropriately managed
Contracting	5	To review specific aspects of the contracting process across a variety of contracts.	Yes	Ensure finite resources are appropriately managed
Schools	2, 4, 5	Review of school processes.	Yes	Ensure finite resources are appropriately managed
ICT Projects	ALL	Review of controls and processes in developing automated systems	Yes	System process change
Electronic Call System	ALL	Review of risk management processes in place to align with organisation changes	Yes	System process change
Re-ablement	ALL	ASC management request to review processes and controls for reablement outcomes	Yes	Management request
Public Health	ALL	Review integration of new service area	Yes	New service area
RAISE		Review the access arrangements to ensure appropriate data security and conflict of interests managed	Yes	Ensure finite resources are appropriately managed
			<b>TOTAL AUDIT DAYS</b>	<b>154</b>