

Internal Audit Plan 2015-16 (Draft)

Audit	Audit Sponsor	Strategic / Directorate Risk Registers	Corporate Priority	Audit Needs Assessment
Transformation	Transformation & Performance	SR01, SR03, SR08, PI06	1, 5, 7	H
Business Continuity and Emergency Planning	Place	SR02, Pe04, Pe05	3, 7	H
Health and Safety	CX	SR04, PI03	3, 7	H
Human Resources - recruitment	CX	Pe01	1, 3, 7	H
Procurement	CFO	SR01	1, 5, 7	H
Contract Management	CFO	SR08, Pe04	5, 7	H
Repairs and maintenance	People	SR01, PI09	4, 7	H
Strategic Service Partnership	CX	SR08	5, 7	H
Fleet Management	Place	SR01, PI02	7	M
Human resources - Pay and allowances	CX		1, 7	H
Corporate Governance				
Annual Governance Statement	CFO	Mandatory	3, 7	H
Human resources - policies and procedures	CX		1, 7	M
Proactive Fraud Review(s)	CX	SR01	3, 6, 7	M
Reactive Fraud	CX	SR01	3, 6, 7	H
Special investigation 1 - Ongoing	People	-	-	H
Special investigation 2 - Ongoing	People	-	-	H
Special investigation 3 - Ongoing	Place	-	-	H
National Fraud Initiative	CX	Mandatory	3, 6, 7	H
Performance Management	Transformation & Performance	SR01, Pe01	1, 7	H
Information Governance	MO	SR05, Pe02	3, 6, 7	H
Financial management				
Housing rents and Debt Management	People	Key financial	4, 7	H
Income Collection and Transactions	CFO	Key financial	7	H
Accounts Payable	CFO	Key financial	7	M
Financial Management (budget monitoring)	CFO	Key financial	7	M
Main Accounting System	CFO	Key financial	7	M
Payroll	CFO	Key financial	7	H
IT				
Internet/e-mail	CFO	SR05	7	M
IT governance	CFO	SR01	7	M
IT disaster recovery	CFO	SR02	7	H
Telecommunications	CFO	SR01	7	H
Strategic Objectives				
Arts and Heritage	Place	PI07	1, 5, 6	M
Across Schools Thematic Review 1 - Procurement	People	SR01	3, 7	H
Across school thematic review 2 - Payroll	People	SR01	3, 7	H
Establishment reviews - homes	People	Pe03	3, 7	M
General school reviews	People	SR01	3, 7	H
Safeguarding - Protection and Court Teams (PACT)	People	SR03, Pe02	3	H
Respite schemes - children and adults	People	SR06, Pe03, Pe04	2, 3, 5	H
Integrated Commissioning Unit	People	SR01, SR06	2, 5, 7	H

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SFVS - School Financial Value Standard	People	Mandatory	7	H
Safeguarding (Children) Assurance mapping	People	SR03	3	H
Highways	Place	SR08	5, 6, 7	H
Housing Depot Reviews	People	SR01	4, 5, 7	H
City deal	Place	PI04	5, 6, 7	H
Leisure - contract management	Place	SR08	5, 7	M
HMO Licensing	People	SR06, PI05	4, 7	M
Adoption	People	Pe04	3	H
Better Care Fund	People	SR06	3, 7	H
Care Act	People	SR06	3, 7	H
Families Matters governance review	People		2, 3, 7	M
Think Local, Act Personal - (Personalisation - support planning)	People	SR06, Pe04	2, 3, 5, 7	H
Safeguarding - Adults	People	SR03	3	H
Contribution and charging policies	People	SR06, Pe04	2, 3, 5	H
Health and Wellbeing Board	People	SR04, SR06	2, 3, 5, 7	H
Direct payments	People	SR06	2, 3	H
Quality assurance	People	SR03, SR06, Pe04	2, 3, 5	H
Families Matters grant claims	People	Mandatory	2, 3, 7	H
Continuing Healthcare	People	SR06	2, 3, 5, 7	H
DOLS	People	SR03, SR06, Pe04	2, 3	H
PUSH	CFO	Mandatory	1, 6, 7	H
Other Direct Audit Activity				
Annual Audit Report	CFO	-	-	-
Audit charter	CFO	-	-	-
Operational Plan Preparation	CFO	-	-	-
Monitoring, Liaising & Reporting	CFO	-	-	-
External Audit Liaison	CFO	-	-	-
Audit Committee	CFO	-	-	-
Follow Up	CFO	-	-	-
Advice	CFO	-	-	-
Audit day allocation	1000 days			

Council Priorities

No	Priority
1	Jobs for local people
2	Prevention and early intervention
3	Protecting vulnerable people
4	Good quality and affordable housing
5	Services for all
6	City pride
7	A sustainable council

Strategic Risk Register

No	Strategic Risk - Description
01	Failure to address the ongoing significant financial pressures in a sustainable way and to enable service provision to be on a proactive rather than reactive basis
02	Major incident or service disruption leading to delivery failure that significantly impairs or prevents the Council's ability to deliver key services and/or statutory functions
03	Failure to maintain a robust safeguarding culture across the People Directorate
04	Failure to meet our health and safety responsibilities.
05	Failure to ensure the City Council's information is held and protected in line with Information Governance policies and procedures.
06	The Council is unable to quantify the financial impact on both vulnerable individuals and key council services arising from implementation of welfare reforms.
07	-
08	The contractual arrangements, in respect of those council services commissioned from and delivered by external organisations / partners, are not sufficiently flexible to respond to the council's changing service requirements.

Directorate Risk Registers

Place	
No	Risk
1	Insufficient re-skilling and apprenticeships created to meet the emerging needs of the future growth sectors of the City economy.
2	Unable to deliver sustainable and resilient services for all against a backdrop of significant and ongoing budget savings.
3	Health & Safety arrangements not actively monitored and lessons learned from incidents not properly applied.
4	Insufficient progress on VIP Regeneration projects (City centre and estates) leading to reputational damage, lack of economic growth and/ or continuation of substandard Council housing in some areas.
5	Delays or barriers to introducing HMO Licensing schemes maintaining continued poor housing conditions in parts of the private rented sector.
6	Unable to fully deliver Waste Transformation Programme leading to future additional budget pressures and missed targets for recycling/landfill reduction.
7	Not being able to identify financially sustainable models of operation for Museums, Art Galleries and Libraries leading to closure of facilities and services.
8	Road maintenance backlog exceeds acceptable levels.
9	Structural maintenance backlog leads to failure of strategic infrastructure.
10	Ability to cope with congestion on the road network.

People	
No	Risk
1	The resources available to the Directorate financially/capital assets/staffing are not adequate to provide minimum/current levels/future/statutory service levels.
2	The processes in place to safeguard the sensitive and personal information that the Directorate holds regarding Clients/Residents does not meet legislative requirements and/or best practice guidance leading to misuse/data breaches/data loss and potential monetary fines from the Information Commissioners Office.
3	The failure of services/design of services/errors in practice/inability to share information leads to the death or significant harm of an individual/individuals currently in receipt of Council support/eligible for support/resident of the City, under current legislation.
4	The Providers that the People Directorate works with are unable to fulfil their contractual /framework/spot purchase obligations due to service failure/poor service design/errors in practice.
5	The Directorate is unable to carry out day to day activities due to a major incident/service based incident/emergency situation that diverts staff and other resources.