

Internal Audit
Internal Audit Plan
2015-16

Devon County Council
Audit Committee

March 2015

Not Protectively Marked



ITEM 7

Auditing for achievement

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Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay and Devon councils. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.

The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at robert.hutchins@devonaudit.gov.uk.

Confidentiality and Disclosure Clause

This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

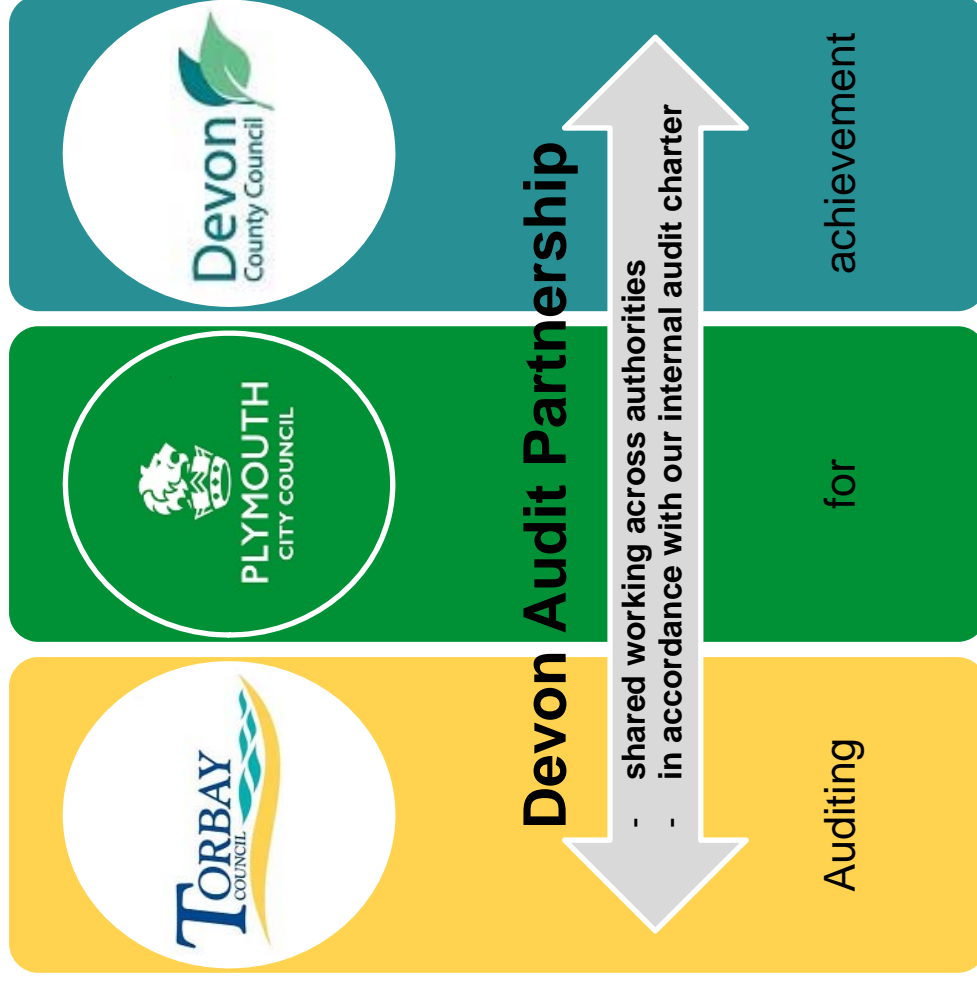
This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

Audit Framework

All principal Local Authorities, including Devon County Council, are subject to the Accounts and Audit Regulations 2003 (as amended), and the Accounts and Audit Regulations 2006, 2011 & 2015, which require that the Authority should make provision for Internal Audit. From April 2013, organisations in the UK public sector are required to adhere to the Public Sector Internal Audit Standards.

The Standards require that the Head of Internal Audit must “establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”. When completing these plans, the Head of Internal Audit should take account of the organisation’s risk management framework. The plan should be adjusted and reviewed, as necessary, in response to changes in the organisation’s business, risk, operations, programs, systems and controls. The plan must take account of the requirement to produce an internal audit opinion and assurance framework.

This audit plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements

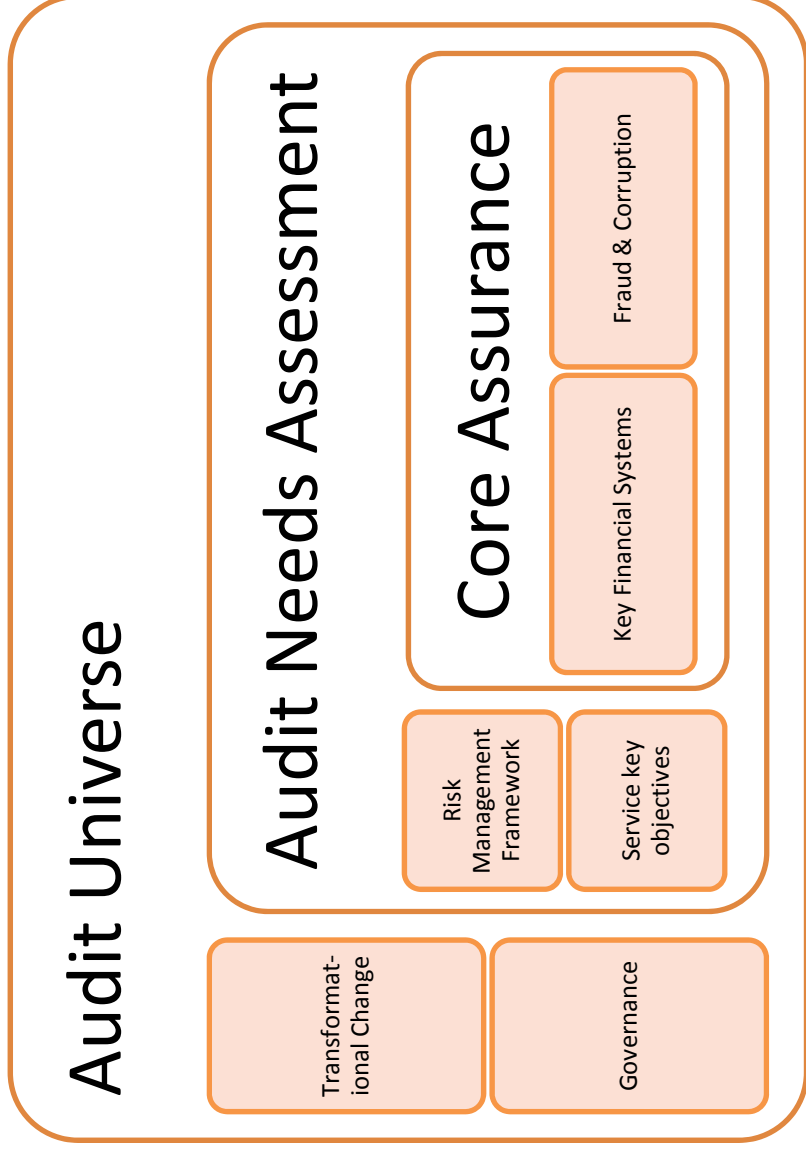


We will seek opportunity for shared working across member authorities. In shared working Devon Audit Partnership will maximise the effectiveness of operations, sharing learning & best practice, helping each authority develop further to ensure that risk remains suitably managed.

Audit Needs Assessment

We employ a risk based priority audit planning tool to identify those areas where audit resources can be most usefully targeted. This involves scoring a range of systems, services and functions across the whole Authority, known as the “Audit Universe” using a number of factors/criteria. The final score, or risk factor for each area, together with a priority ranking, then determines an initial schedule of priorities for audit attention.

We see that there is value to be added by working with and supporting scrutiny in provision of assurance to the Authority. Outline indication of areas for audit assurance are identified in appendix 1, denoted (Scr *) for scrutiny.



The resultant Internal Audit Plan for 2015/16 is set out in the high level plan and Appendix 1

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The audit plan for 2015/16 plan has been created by:

Consideration of risks identified in the Authority's :
 - strategic & operational risk registers
 - scrutiny committee review programmes

Review and update of the audit universe

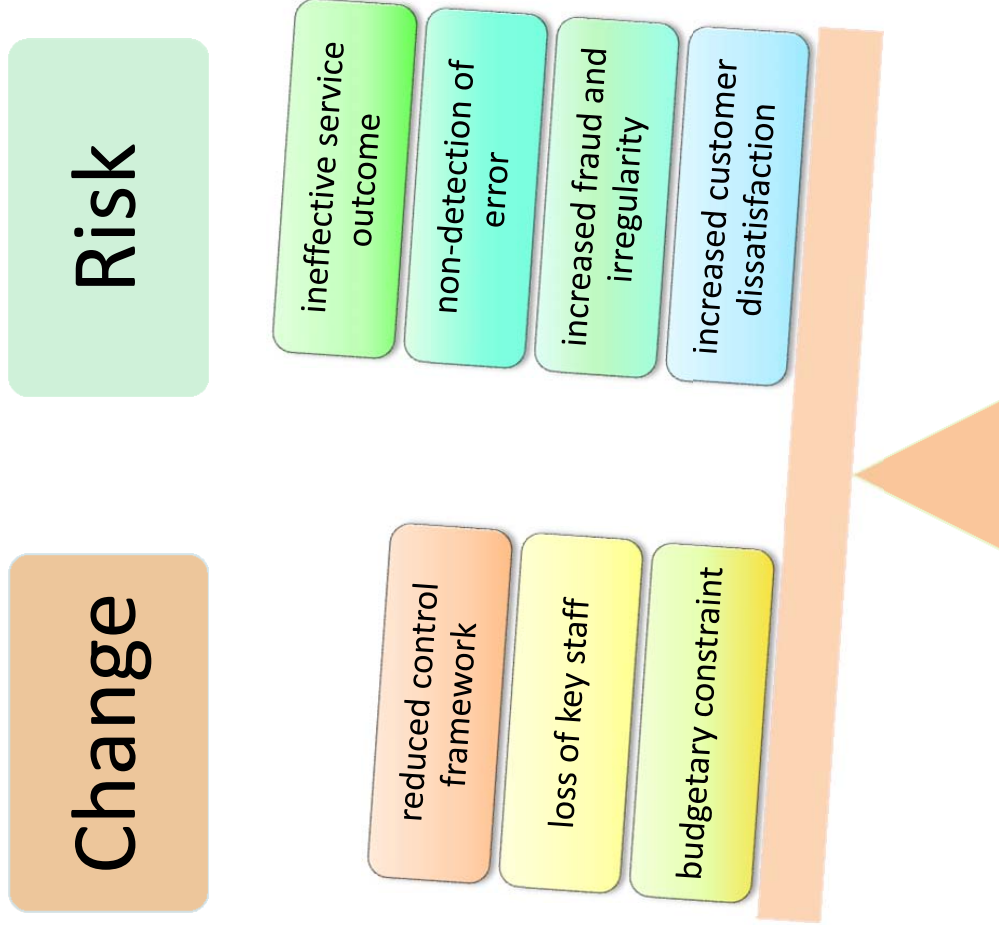
Discussions and liaison with Directors and Senior Officers regarding the risks which threaten the achievement of corporate or service objectives, including changes and / or the introduction of new systems, operations, programs, and corporate initiatives

Taking into account results of previous internal audit reviews

Taking into account Internal Audit's knowledge and experience of the risks facing the Authority, including factors and systems that are key to successful achievement of the Council's delivery plans

Requirements to provide a “collaborative audit” approach with the external auditors

Consideration of the consequences of change



Times are changing; the expectation of the public for services provided by the public sector has never been greater; yet the money that is available for these services needs is being reduced by Government. All public sector organisations are looking at how services can be transformed; what worked in the last decade may not meet new challenges. The use of, and dependency on, IT for service delivery will only increase further; this brings rewards but also carries its own risk.

The Internal Audit function has a key role in helping management fully understand their risks and in designing effective and efficient controls that mitigate these risks; a consistent application of a quality internal audit opinion assists the organisation to develop alternative and new delivery solutions that will deliver the service required.

Extension in the procurement and commissioning of services with associated contract management presents increased risks both financially and operationally and crucially outputs.

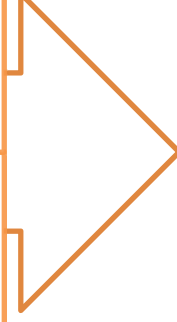
We will work with you to understand the changes you are making, the risks you face and help you design and operate effective governance and delivery solutions.

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Consideration of your business objectives

From consideration of the corporate goals and strategic risk registers we have discussed the key challenges and opportunities the Authority is facing with senior management. Our consideration and proposed action is set out below.

Challenges / Opportunities				
Transformational Change <ul style="list-style-type: none"> new ways of working - delivering more with less one stop shops meeting customer needs alternative service delivery vehicles 	Partnering and Collaboration <ul style="list-style-type: none"> governance arrangements Public Sector Network (PSN) information governance 	Commissioning <ul style="list-style-type: none"> developing an effective market place flexible contracting, focused on outputs not inputs flexible payment structures to reflect reduced budgets 	Information Technology <ul style="list-style-type: none"> infrastructure resilience information security desktop availability cloud computing channel shift 	Financial & Operational constraint <ul style="list-style-type: none"> reduction of control framework loss of experienced staff income generation
				Compliance & Regulatory <ul style="list-style-type: none"> key financial systems Ofsted Data Protection Annual governance arrangements



Internal Audit Consideration			
We will support the implementation Boards <ul style="list-style-type: none"> re-engineer internal controls advise on delivery plans 	Review partner contracts <ul style="list-style-type: none"> test performance monitoring arrangements review governance arrangements 	Advise on procurement processes <ul style="list-style-type: none"> 'best practice' for procurement arrangements transparency and consistency of approach wider 'peninsula' approach 	Undertake service management review <ul style="list-style-type: none"> review information governance review strategic infrastructure roadmap test data security and compliance
		Advise on reduction in control framework <ul style="list-style-type: none"> use of automated controls use of continuous auditing approaches managing residual risks determine 'cost of control' 	Compliance reviews on all material systems <ul style="list-style-type: none"> follow-up implementation plans on material systems reviews review performance progress on action plans contribute to Annual Governance Statement



Service Area Overview of Audit Coverage				Value Added
Corporate Services	People	Place	Public Health	Infrastructure / Business Projects
Strategic financial planning ICT Strategy Payroll functions Business Strategy & Support Procurement governance & performance	Quality Assurance Procedures The Virtual School (CIC – Children in Care) Assistive Technology Mental Health Commissioning Care Act implementation Client Finance Services Schools & SFVS (School Financial Value Standard)	Development Management Growth Deal / LEP (Local Enterprise Partnership) Civil Parking Enforcement Highways TMC (Term Maintenance Contract) Public Transport	Ongoing Delivery of Services	Tax Compliance Forum Teachers' Pensions Return CRMG (Corporate Risk Management Group) Fraud Prevention and Investigation National Fraud Initiative Advice Audit Follow Up
Core Assurance Business Processes & Governance - Ethics & Culture, Accounting for Infrastructure Assets, Accounts Payable System, Budgeting System, Settlement Agreements, Absence Management, Pension Changes, VAT, Procurement, Supplier Resilience, Contract Lifecycle, Information Governance, Community Interest / Challenge Panels, Grant Certification, Audit Assurance Planning & Reporting, and other Related Bodies.				
Key Financial Systems - Payroll, Debtors / Debt Recovery, Bank Reconciliation, Finest System Admin, Creditors, Fixed Asset Register, Income Collection, Treasury Management. Main Accounting System				
ICT – CareFirst 6 (ACS), Service Strategy, Service Transition, Service Operation, Service Design				
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Proposed Audit Coverage

The elements proposed for audit for the coming year are those identified through risk assessment and discussion with Senior Management. This overview is supported by the detailed plans by area in appendix 1.

High Level Audit Plan 2015-16

This table shows a summary of planned audit coverage for 2015/16 totalling 1,150 direct days. It should be borne in mind that, in accordance with the Public Sector Internal Audit Standards, the plan needs to be flexible to be able to reflect and respond to the changing risks and priorities of the Authority and, to this end, it will be regularly reviewed with servicers, and updated as necessary, to ensure it remains valid and appropriate. As a minimum, the plan will be reviewed in six months to ensure it continues to reflect the key risks and priorities of the Council given the significant changes across the public sector. In order to allow greater flexibility, the IA Plan includes a contingency to allow for unplanned work.

We have set out our plan based on the current organisational structure for the Authority. Detailed terms of reference will be drawn up and agreed with management prior to the start of each assignment – in this way we can ensure that the key risks to the operation or function are considered during our review. The following pages give a brief overview of the focus of proposed audit coverage for the year.

A detailed analysis of proposed audit reviews is provided in Appendix 1.

In addition, audits reviews that have been requested but for which there is insufficient resource are detailed in Appendix 2.

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Core Activity for internal Audit Review	Coverage in Days
Material Systems	134
Corporate Services - (excluding Anti-Fraud & NFI)	298
Grant Work	90
People	258
Place	155
Public Health	15
Anti-Fraud and Corruption including NFI	130
Other Chargeable Activities	70
Total internal audit plan for Devon County Council	1150
Other Related Bodies (including Schools)	594



Service Level Plans - Corporate, People, Place, Public Health

Corporate Services

Assurance work will be undertaken on areas termed as material systems that process the majority of income and expenditure of the Authority, and which have a significant impact on the reliability and accuracy of the annual accounts.

In addition to work on material systems, our work will include an audit review of Financial Planning identified as a strategic risk, and various specific functions and projects within Human Resources, Payroll and Finance.

Procurement arrangements will also be examined through reviews of controls in place to prevent fraud throughout the procurement lifecycle, the current tender evaluation models and how the Council monitors the resilience of significant and strategic contractors in terms of finances, quality, supply and demand and staffing.

Audit will review the benchmarking process for PFI (Private Finance Initiative) schools as well as build on its previous work in relation to Information Governance and Data Protection through a review of strategic and operational internal information management.

Audit will continue to work with ICT management and business areas to ensure that business objectives are appropriately supported by IT and the value of ICT is fully realised. Our plan for 2015/16 complements work undertaken in 2014/15 and supports ICT in evolving service delivery standards based upon ITIL (Information Technology Infrastructure Library) best practice. Of particular importance will be a continued focus on the changing strategic approach to service delivery and the associated technical roadmap. The proposed review of Service Design will look to assess how effectively processes help ensure that that business requirements are transformed into effective business solutions that are sustainable and deliver value for money. Due to the risks associated with the CareFirst platform, a follow-up audit will look to assess progress against any weaknesses identified within the 2014/15 audit review.

Public Health

Our work will provide assurance around the ongoing delivery of services as commissioned by Public Health.

Place

For the Council to achieve a balanced budget and continue to meet core duties, the portfolio of Place services are actively developing new ways of working, piloting alternative service delivery models and driving efficiency and innovation through partnership working to achieve financial efficiencies.

As the Library Service pioneers new ways of service delivery in partnership with local communities, in our role as “trusted advisor” we will consider the risks and opportunities associated with the alternative delivery model(s) to review savings achievement and subsequent delivery.

The maintenance backlog on the road network continues to rise and our work will consider the effectiveness of the new payment mechanism which was introduced in partnership with the term maintenance contractor in 2013/14 to drive efficiency and innovation and achieve financial efficiencies.

Public and community transport remains a priority and Audit will work with the service as they develop a new, more dynamic procurement process which will be more easily flexed to meet future demand and move towards greater integration with Health.

People

This service area continues to develop processes and procedures in light of Ofsted recommendations, and we shall continue to support the process, providing critical friend analysis of procedures planned and introduced.

Audit reviews will include the virtual school, 14+ care leaver’s pathways, integrated children’s services, assistive technology, residential care homes closure programme and client finance services. We will also examine quality assurance processes in commissioning, ISP (Integrated Service Plan) education, children’s social care and adults, along with reviewing commissioning and contract management arrangements.

Further, our work will consider the implementation and delivery of SEND (Special Educational Needs & Disabilities) Single Point of Assessment and notably we will cover the Care Act Implementation and Better Care Fund primarily providing a consultancy, advisory and support function to facilitate an effective implementation of new legislation and funding sources.

Value Added

The National Fraud Initiative this year will cover a range of areas across the Council, including for the first time, data relating to Personal Budgets. Work has commenced on the data matches, and will continue throughout 2015/16. Proactive fraud work has been commissioned in relation to Internet Usage Monitoring. We will undertake the annual follow up on all audit areas identified as ‘Improvements Required’ or ‘Fundamental Weaknesses’ in 2014/15.

Infrastructure / Business Projects

A number of projects will be supported ranging from major infrastructure to operational system implementations. We will examine the impact of the planned Council structural changes. Together with other partner authorities, Internal Audit will continue to undertake work in relation to the SW Devon Waste PFI Scheme.

Fraud Prevention and Detection and Internal Audit Governance

Fraud Prevention and Detection and the National Fraud Initiative

Counter-fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability. Internal Audit will continue to investigate instances of potential fraud and irregularities referred to it by managers, and will also carry out pro-active anti-fraud and corruption testing of systems considered to be most at risk to fraud. In recognition of the guidance in the Fraud Strategy for Local Government “Fighting Fraud Locally” and the Audit Commission publication “Protecting the Public Purse” internal audit resource will be allocated to allow a focus on identifying and preventing fraud before it happens. Additionally, new guidance introduced by CIPFA, in their ‘Code of practice on managing the risk of fraud and corruption’, and also the new Home Office ‘UK Anti-Corruption Plan’, will further inform the direction of counter-fraud arrangements going forwards.

Nationally, the notable areas of fraud include Procurement, Payroll, Pensions, Blue Badges, and Direct Payments.

The Audit Commission runs a national data matching exercise (National Fraud Initiative - NFI) every two years. The 2014/15 exercise has now provided the Council with the resulting data matches, and work has begun (and will continue throughout 2015), with Council departments, to ensure that the matches are reviewed and action taken as may be necessary.

Internal Audit Governance

An element of our work is classified as “other chargeable activities” – this is work that ensures effective and efficient audit services are provided to the Council and the internal audit function continues to meet statutory responsibilities. In some instances this work will result in a direct output (i.e. an audit report) but in other circumstances the output may simply be advice or guidance. Some of the areas that this may cover include:-

- Preparing the internal audit plan and monitoring implementation;
- Preparing and presenting monitoring reports to Senior Management and the Audit Committee;
- Assistance with the Annual Governance Statement;
- Liaison with other inspection bodies (e.g. Grant Thornton);
- Corporate Governance - Over recent years Internal Audit has become increasingly involved in several corporate governance and strategic issues, and this involvement is anticipated to continue during 2015/16;
- On-going development within the Partnership to realise greater efficiencies in the future.

Partnership working with other auditors

We will continue to work towards the development of effective partnership working arrangements between ourselves and other audit agencies where appropriate and beneficial. We will participate in a range of internal audit networks, both locally and nationally, which provide for a beneficial exchange of information and practices. This often improves the effectiveness and efficiency of the audit process, through avoidance of instances of “re-inventing the wheel” in new areas of work which have been covered in other authorities.

We have developed sound working arrangements with Grant Thornton, the Council’s external auditors and have regular liaison meetings to understand their requirements and provide the information that they require, maximising the benefits of close working. We have also developed an effective working relationship with the Health internal audit service and anticipate more opportunities to work collaboratively as integration between the Council and Health progresses.

Annual Governance Framework Assurance

The Annual Governance Statement (AGS) provides assurance that

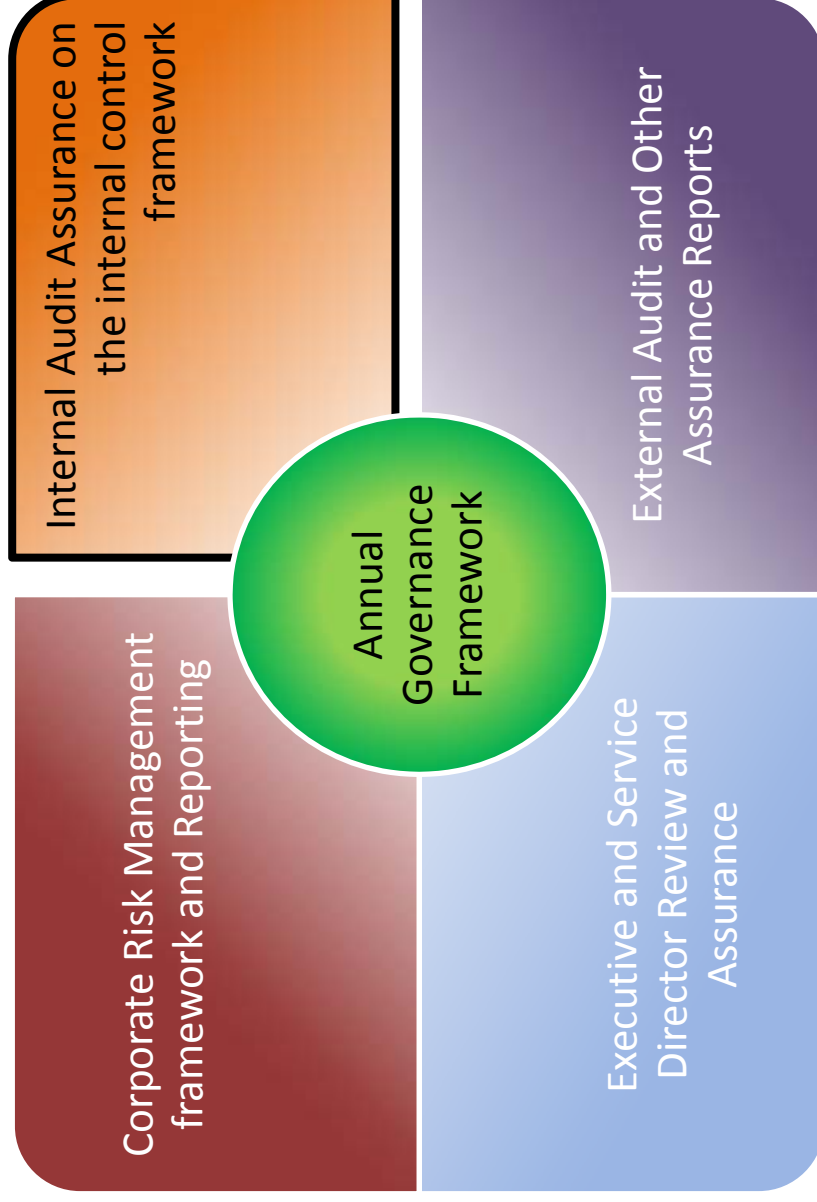
- o The Authority's policies have been complied with in practice;
- o high quality services are delivered efficiently and effectively;
- o ethical standards are met;
- o laws and regulations are complied with;
- o processes are adhered to;
- o performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should:-

- be prepared by senior management and signed by the Chief Executive and Leader of the Council;
- highlight significant events or developments in the year;
- acknowledge the responsibility on management to ensure good governance;
- indicate the level of assurance that systems and processes can provide;
- provide a narrative on the process that has been followed to ensure that the governance arrangements remain effective. This will include comment upon;
 - o The Authority;
 - o Audit Committee;
 - o Risk Management;
 - o Internal Audit
 - o Other reviews / assurance

- Provide confirmation that the Authority complies with CIPFA / SOLACE Framework *Delivering Good Governance in Local Government*. If not, a statement is required stating how other arrangements provide the same level of assurance.

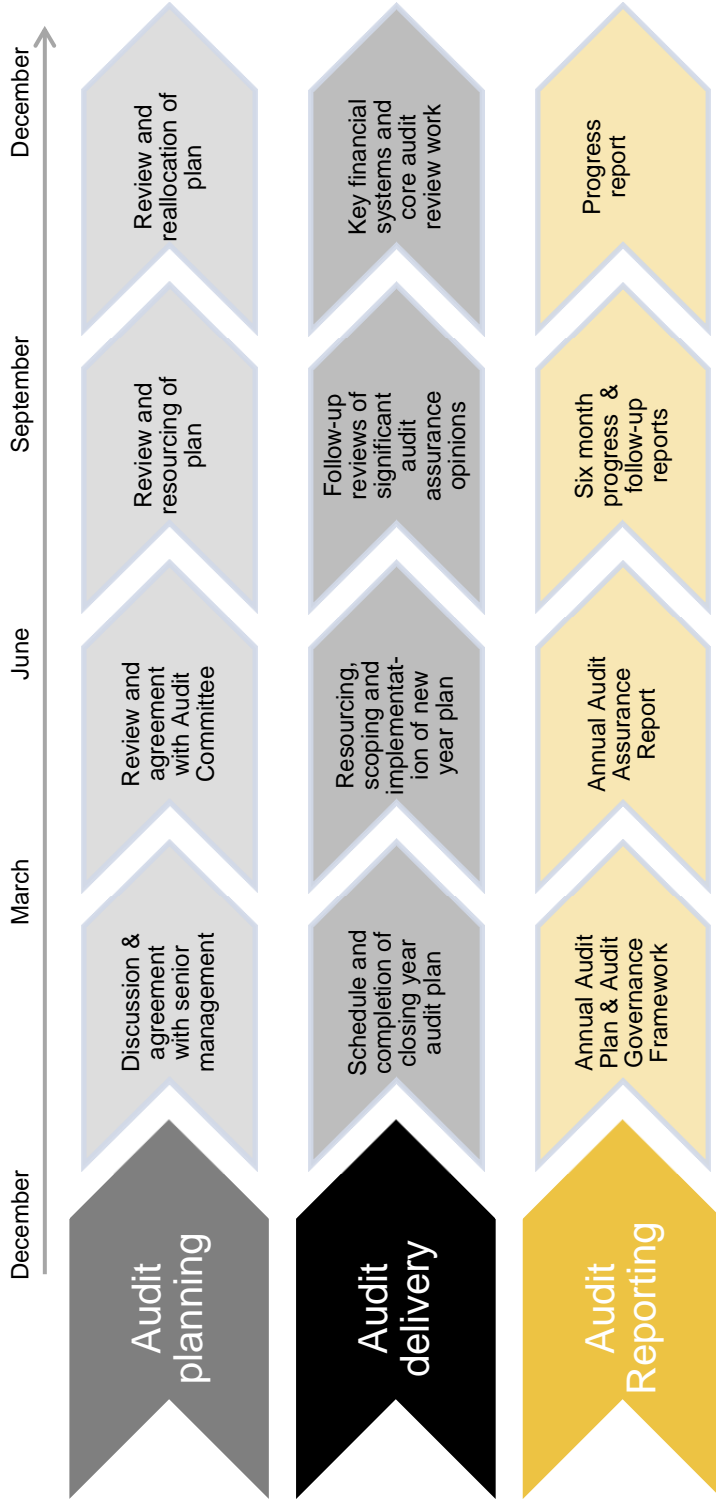
The assurance framework is also supported through scrutiny committees. We have identified areas of work in appendix 1 that may support the scrutiny review programme.



The AGS needs to be presented to, and approved by, the Audit Committee, and then signed by the Chair.

The Committee should satisfy themselves, from the assurances provided by the Corporate Risk Management Group, Senior Leadership and Internal Audit that the statement meets statutory requirements and that the management team endorse the content.

Our Audit Team and the Audit Delivery Cycle



Date	Activity
Dec / Jan 2015	Service planning meetings
March 2015	Internal Audit Plan presented to Audit Committee
	Internal Audit Governance Arrangements reviewed by Audit Committee
	Year end field work completed
Apr / May 2015	Annual Performance reports written
June 2015	Annual Internal Audit Report presented to Audit Committee
	Follow –up work of previous year's audit work commences
Sept 2015	Follow-up and progress reports presented to Audit Committee
Dec 2015	Six month progress reports presented to Audit Committee
	2016 Internal Audit Plan preparation commences

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Appendix 1 – Proposed audit reviews and associated risks

Risk Assessment Key

LARR – Local Authority Risk Register score Impact x Likelihood = Total and Level

ANA - Audit Needs Assessment risk level as agreed with Client Senior Management

Client Request – additional audit at request of Client Senior Management; no risk assessment information available

* Scr – denotes the area of audit identified in the scrutiny review programmes

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Material Systems			
Payroll	ANA – high *	28	2
Debtors / Debt Recovery	ANA – medium *	15	4
Bank Reconciliation	ANA – low *	12	3
Finest System administration	ANA – low *	9	4
Creditors	ANA – medium *	15	4
Fixed Asset Register	ANA – low *	7	3
Income Collection	ANA – medium *	18	3
Treasury Management	ANA – low *	8	2
Main Accounting System	ANA – medium *	12	4
Material Systems advice	n/a	5	n/a
Material Systems Planning, monitoring and performance reporting	n/a	5	n/a
* From 2014-15 onwards, a rolling programme of audits was adopted for material systems, with each year having varying amounts of system review, testing or a combination of the two. Although this will mean the number of planned days for individual audits each year is likely to fluctuate, over a three year period, the total days remain stable. This approach will enable us to deliver a more cost-effective service, whilst providing sufficient assurance as to the adequacy of the Authority's material system control environment.			
Corporate			
Strategic - Financial Planning	ANA - High	20	4
Strategic - Ethics & Culture	ANA – Medium	10	2
Finance - Accounting for Infrastructure Assets.	ANA – Medium; client request	12	1-4
Finance - Accounts Payable System	ANA – Medium; client request	8	1-4

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Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Finance - Budgeting System	ANA – High; client request	8	1-4
Finance - Tax Compliance Forum	ANA – Medium; client request	8	1-4
Finance - VAT Return	ANA – Low; client request	5	3
Payroll - Self-Service – On Line Contracts	ANA – Medium; client request	10	1-4
Payroll - Travel & Expenses Claims System	ANA - Medium	8	2
Payroll - Online Adjustments	ANA – Medium; client request	5	1-4
Payroll - Auto Enrolment - Self-employment	ANA – High; client request	8	3
Payroll - Teachers Pensions Return	ANA – Medium; client request	10	3
HR - Settlement Agreements	ANA – Medium; client request	8	1
HR - Absence Management & Recording	ANA – Medium; risk register	12	3
HR - Pension Changes	ANA – Low; client request	8	1-4
Legal - Operation of the Town & Parish Fund	ANA – Low; client request	5	3
Procurement – Review of Tender Evaluation Model (*Scr)	ANA – high, client request	13	1
Procurement –Resilience of significant/strategic suppliers to ensure service provision in face of Public Sector cuts. (*Scr)	ANA – high, client request	13	2
Procurement - Governance protocols in relation to contract award procedures and contract lifecycle (*Scr)	ANA – high, client request	10	3
Business Strategy & Support – Benchmarking Process for PFI Schools	ANA – high, client request	10	3
Information Governance including PSN	ANA - high	13	1 - 4

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Corporate advice / contingency	n/a	19	n/a
Corporate Planning, monitoring and performance reporting	n/a	15	n/a
ICT Audit			
CareFirst 6 - ACS (Corporate Business Application)	ANA - critical	12	3 / 4
Service Strategy (Critical Success Factors and Technical Roadmap)	ANA - high	15	1 - 3
Service Transition (Change Management)	ANA - high	10	2 / 3
Service Operation – Processes (Incident & Problem)	ANA - high	10	1 & 4
Service Design (Detailing how to deliver the service)	ANA – critical	13	3 - 4
Grants			
Local Transport Capital Block Funding	n/a	2	2
Additional Highways Maintenance Funding	n/a	2	2
Local Pinch Point Fund x4	n/a	8	2
Local Sustainable Transport Fund - Access to Education	n/a	5	4
Rural Growth Network	n/a	5	3
REG / MIL (Rural Enterprise Gateway / Making it Local)	n/a	10	1
Local Infrastructure Fund	n/a	8	1
Dartmoor Granite and Gears	n/a	5	4
Adoption Support	n/a	5	1
Skills Funding Agency	n/a	10	2
Active Devon	n/a	5	1
Flood Resilience Community Pathfinder	n/a	5	4
Targeted Family Support Programme	n/a	10	2 and 4
Grant planning, monitoring and performance reporting	n/a	5	n/a
Grant contingency	n/a	5	n/a

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Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
People			
Contract Management	ANA - high	10	3 - 4
Client Finance Services	ANA - high	25	2
Quality Assurance Procedures - Commissioning - overall theme report	ANA - high	10	2
14+ Care Leavers Pathways (*Scr)	ANA - high	20	4
Integrated Children's Services	ANA - high	20	3
Quality Assurance Procedures – Commissioning: Children's Social Care (*Scr)	ANA - high	15	3
The Virtual School – CIC (Children In Care)	ANA - high	20	2
SEND (Special Educational Needs & Disabilities) Implementation & Delivery – Single point of assessment	ANA - high	20	1
Quality Assurance Procedures – ISP (Integrated Service Plan) Education	ANA - high	15	3
Establishment audits - Residential Care Homes - Closure programme	ANA - high	3	1 - 4
Assistive Technology	ANA - high	15	1
Care Act Implementation	ANA - high	15	1 – 4
Better Care fund	ANA – high, client request	15	3 - 4
Quality Assurance Procedures - Commissioning: Adults (*Scr)	ANA - high	15	3
Mental Health Commissioning arrangements with the NHS (LD Partnership commissioning / arrangements with DPT) (*Scr)	ANA - high	15	2
People Advice / contingency	n/a	12	n/a
People Audit Planning / monitoring	n/a	13	n/a
Public Health			
Public Health – Ongoing Delivery of Services	ANA – high	15	1 - 4

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Place			
Development Management – Approval of Planning Applications (<i>*Scr</i>)	ANA – high, client request	15	1
Growth Deal / LEP (Local Enterprise Partnership) (<i>*Scr</i>)	Client request	5	1 - 4
Civil Parking Enforcement – benefits realisation and review of new initiatives (<i>*Scr</i>)	ANA – medium, client request	15	3
South West Devon Waste Partnership – review of requirements to fulfil Joint Working Agreement and operational needs.	ANA - high	3	2
Highways Virtual Joint Venture – presence on TMC (Term Maintenance Contract)	ANA – high, client request	4	1 - 4
Highways TMC (Term Maintenance Contract) – Payment Mechanism review	ANA – high, client request	20	3
Public Transport – Dynamic Purchasing Framework	Client request	10	1 – 4
Public Transport – Total Transport Fund – links with Health Integration	Client request	10	1 – 2
Place advice / contingency	n/a	12	n/a
Place Planning, monitoring and performance reporting	n/a	13	n/a
Services for Communities			
Attendance at CRMG (Corporate Risk Management Group)	ANA - high	3	1 - 4
Performance Management – Development and implementation of new Performance Management framework	ANA – high, client request	10	1 - 4
Library Service – Alternative Service Delivery Vehicles	Client request	10	1 - 2
Youth Service – Alternative Service Delivery Vehicles	Client request	10	1 - 4
Community Interest/Challenge Panels	Client request	15	1 - 4
Other Chargeable Activities (not incorporated above)			
Other Chargeable (support for audit committee, annual follow up for audit committee, corporate governance, internal audit standards, customer service excellence, audit development, liaison with external audit etc)		30	n/a
Co-ordination of School Financial Value		10	n/a
Carry forward (completion of previous year work)		30	1

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Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Other Related Bodies			
Schools	n/a	430	n/a
Peninsula Pensions	ANA Medium	45	1-4
The Devon Pension Fund	ANA - Medium	40	n/a
Externally funded schemes – “Interreg” European Regional Development Fund (ERDF) projects	n/a – external work	40	n/a
Coaver Club		7	1
DAWRAC AGS		3	1
Devon & Severn IFCA		9	1-3
Dartmoor National Park		20	3

Appendix 2 – Audits currently deferred / un-resourced

Risk Area / Audit Entity	Audit Needs Assessment
Place	
Public Transport – Concessionary Fares	Client request
Risk Management - detailed follow up of previous audit review	Deferred from 14/15
Public Transport – Education Transport Team merger	Client request

