

Internal Audit

Draft Internal Audit Plan
2016-17

Devon County Council
Audit Committee

March 2016



Auditing for achievement

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Devon Audit Partnership	Confidentiality and Disclosure Clause
<p>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.</p> <p>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.</p>	<p>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.</p> <p>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.</p>

Audit Framework

Internal Audit is a statutory service in the context of The Accounts and Audit (England) Regulations 2015, which state: “A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.
From April 2013, organisations in the UK public sector are required to adhere to the Public Sector Internal Audit Standards (the 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.

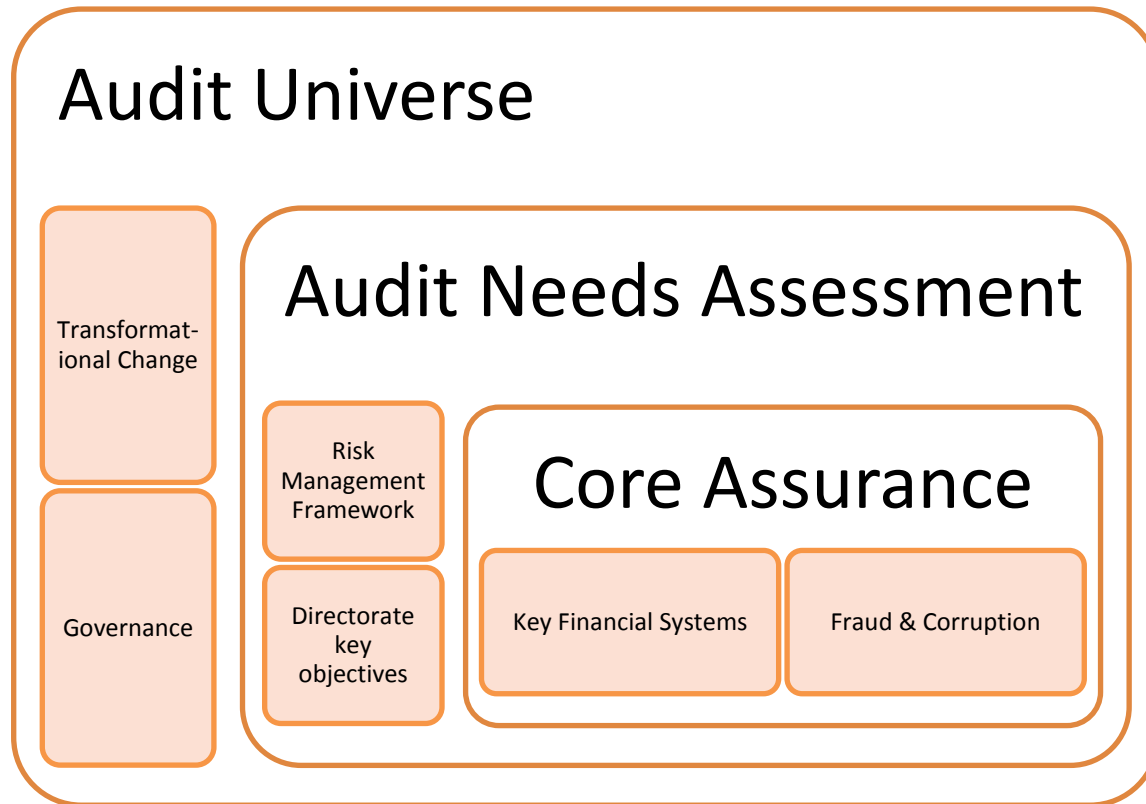
This audit plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements



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.



The resultant Internal Audit Plan for 2016/17 is set out in the high level plan and Appendix 1

The audit plan for 2016/17 plan has been created by:

Consideration of risks identified in the Authority's strategic & operational risk registers

Review and update of the audit universe

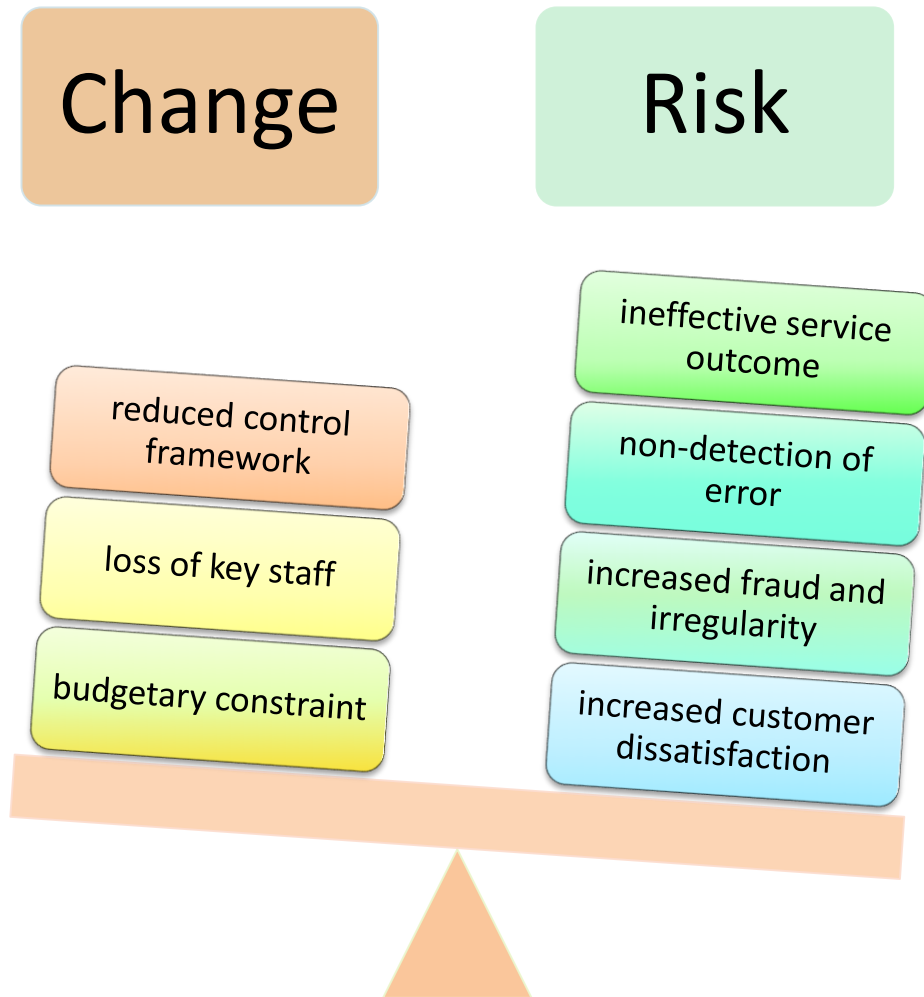
Discussions and liaison with Directors and Senior Officers regarding the risks which threaten the achievement of corporate or service objectives, including changes and / or the introduction of new systems, operations, programs, and corporate initiatives

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 to be reduced. 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 to an acceptance level; 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.

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.

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 • Devolution agenda 	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

Service Area Overview of Audit Coverage			Infrastructure / Business Projects	Value Added	
Corporate Services	People	Place			
Proposed Audit Coverage	Quality Assurance Procedures	Highways: support for the new joint contract	Finance Projects Energy From Waste facilities Highways Virtual Joint Venture Performance Management Framework Alternative Service Delivery Vehicles	Tax Compliance Forum Teachers' Pensions Return Corporate Risk Management Group (CRMG) Fraud Prevention and Investigation National Fraud Initiative Advice Audit Follow Up	
	Payroll functions	Residential / Nursing Commissioning Arrangements			Libraries: effectiveness of controls established through the new contract
	Town & Parish Fund	Assistive Technology			Youth Service: supporting the new delivery vehicle
	Non-residential Financial Assessments	Devon Partnership Trust			Risk management: a follow up of the 2013/14 audit
	Business Strategy & Support	Brokerage			Trading Standards: BWC Central Hub
	Public Health – ongoing delivery of services	Safeguarding			
	Care Direct / Care Direct Plus				
	Schools & Schools Financial Value Standards (SFVS)				

Core Assurance	Business Processes & Governance – Ethics & Culture, Debt Mapping, Budgeting System, Re-enrolment, HR work structures, VAT, Procurement, Supplier Resilience, Contract Lifecycle, Information Governance, 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 – Service Strategy, Service Transition, Service Operation, Service Design				

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 2016-17

This table shows a summary of planned audit coverage for 2016/17 totalling **1,028** 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 directorates, 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.

Core Activity for internal Audit Review	Coverage in Days
Material Systems	115
Corporate Services - (excluding Anti-Fraud & NFI)	287
Grant Work	66
People	232
Place	124
Anti-Fraud and Corruption including NFI	124
Other Chargeable Activities	80
Total internal audit plan for Devon County Council	1028
Other Related Bodies (including Schools)	633

Service Level Plans - Corporate, People & Place

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 various other 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, provide assurance on selected major procurement exercise, particularly during the bid evaluation phase, and how the Council monitors the resilience of significant and strategic contractors in terms of finances, quality, supply and demand and staffing.

Audit will build on its previous work in relation to Information Governance and Data Protection through a review of strategic and operational internal information management.

Our plan for 2016/17 continues to compliment work undertaken in previous years and supports ICT in evolving service delivery standards based upon ITIL (1) best practice. Particular focus will be upon the changing ICT service delivery model and the transition of ICT services to SCOMIS and the potential increased use of third party providers, including 'cloud' services. As the ICT delivery model and technical roadmap change, so the core retained functions within the Council will be important in providing the necessary functions and skills in order to obtain continued value for money. Work will, therefore, be undertaken to provide assurance on elements of Service Design and Operation are both evolving and effective. Some assurance work will also be conducted to assess the robustness of key functions and to ensure that services provided by SCOMIS are effective and provide value for money.

In regard to 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.

With the Library Service about to transfer to Libraries Unlimited we have been able to provide support as a trusted advisor to this project during 2015/16 and we would look to complete a review of the effectiveness of the controls established through the contract and monitoring undertaken by the new commissioning role and also support the Youth Service transition during 2016/17. We will consider the risks and opportunities associated with the alternative delivery model(s) to ensure that savings are achieved and the service is delivered through a strong and sustainable model.

We will continue to provide support to the Highways Team as they proceed with the roll out of the new Joint Highways contract together with supporting the TMC Highways Monitoring Board.

Other key pieces of assurance will be a follow up audit of the 2013/14 Risk Management framework, a review of the Trading Standards BWC Central Hub, a review of the Energy from Waste facility and we will support the roll out of the new Syrian Vulnerable Persons scheme.

People

Audit reviews will include contract monitoring, demand management, Care Direct / Care Direct Plus interfaces, residential / nursing commissioning arrangements, residential care homes and the Multi Agency Safeguarding Hub (MASH). We will also examine quality assurance processes in ISPs, children's social care and regulated adult social care services.

Audit will assist and advise on the performance management of the personal care contract following completion of the tender exercise and award of contract.

Value Added

The National Fraud Initiative this year will see the uploading of datasets covering a range of areas across the Council. This will result in the receipt of data matches in early 2017 which will then be reviewed. Proactive fraud work will be carried out in areas deemed to be of high risk.

We will undertake the annual follow up on all audit areas identified as 'Improvements Required' or 'Fundamental Weaknesses' in 2015/16.

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.

(1) *ITIL - formerly an acronym for Information Technology Infrastructure Library, is a set of practices for IT service management (ITSM)*

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 TEICCAF (The European Institute for Combatting Crime and Fraud) publication “Protecting the English Public Purse 2015” internal audit resource will be allocated to allow a focus on identifying and preventing fraud before it happens. Nationally these areas include Procurement, Payroll, Blue Badges, Direct Payments, and Pensions.

In the past the Audit Commission has run a national data matching exercise (National Fraud Initiative - NFI) every two years. This has now been taken over by the Cabinet Office and the 2016/17 exercise will commence with the gathering and upload of the required datasets to the Cabinet Office this coming October. The resulting data matches will be received in January/February 2017 and we shall then work 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 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 2016/17;
- 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 arrangement Grant Thornton, the Council’s external auditors and have regular liaison meetings to understand their requirements and to 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.

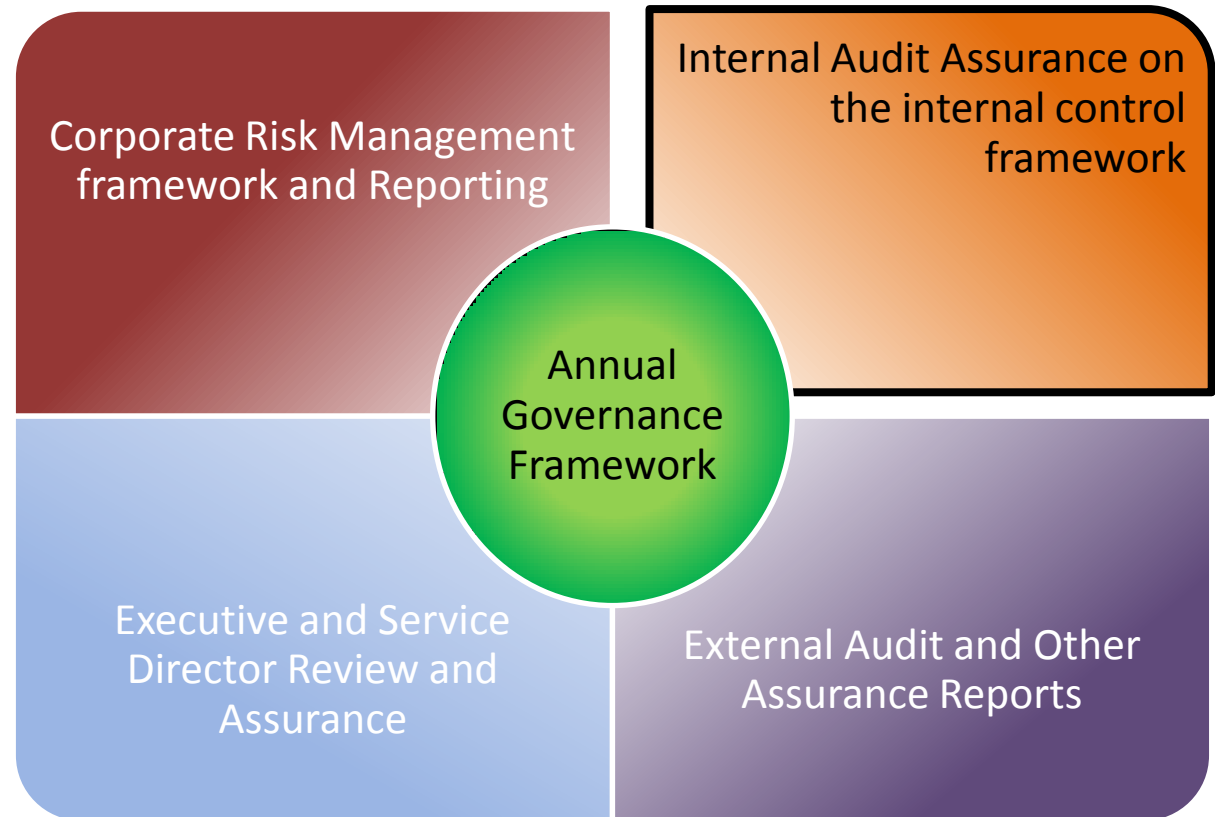
Annual Governance Framework Assurance

The Annual Governance Statement provides assurance that

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

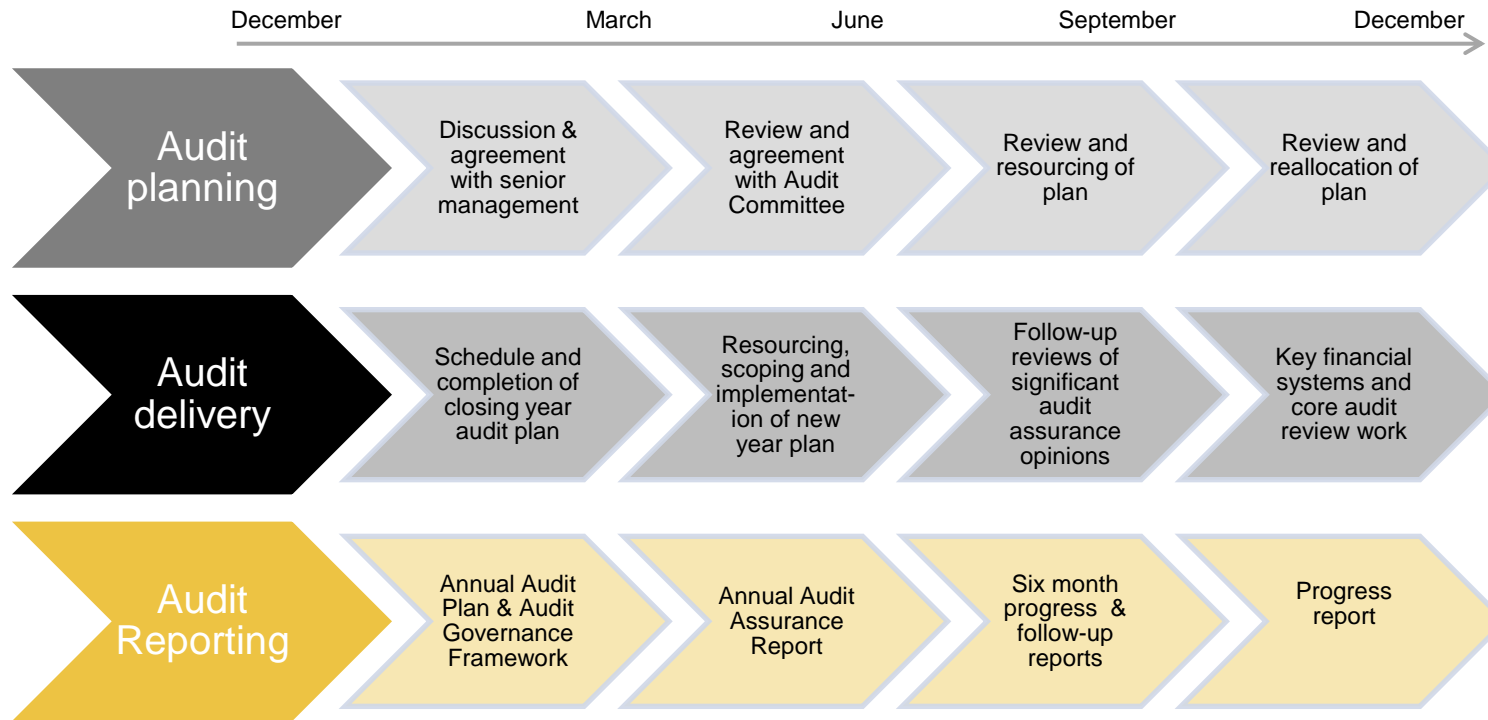
- be prepared by senior management and signed by the Chief Executive and Leader of the Council;
- highlight significant events or developments in the year;
- acknowledge the responsibility on management to ensure good governance;
- indicate the level of assurance that systems and processes can provide;
- provide a narrative on the process that has been followed to ensure that the governance arrangements remain effective. This will include comment upon;
 - The Authority;
 - Audit Committee;
 - Risk Management;
 - Internal Audit
 - 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 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, Executive 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 2016	Directorate planning meetings
March 2016	Internal Audit Plan presented to Audit Committee
	Internal Audit Governance Arrangements reviewed by Audit Committee
	Year end field work completed
Apr / May 2016	Annual Performance reports written
June 2016	Annual Internal Audit Report presented to Audit Committee
	Follow –up work of previous year’s audit work commences
Sept 2016	Follow-up and progress reports presented to Audit Committee
Dec 2016	Six month progress reports presented to Audit Committee
	2017 Internal Audit Plan preparation commences

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Appendix 1 – Proposed audit reviews and associated risks

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Material Systems.			
Payroll	ANA – high *	19	2
Debtors / Debt Recovery	ANA – medium *	15	4
Bank Reconciliation	ANA – low *	8	3
Finest System administration	ANA – low *	9	4
Creditors	ANA – medium *	15	4
Fixed Asset Register	ANA – low *	7	3
Income Collection	ANA – medium *	12	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
<p>* From 2016-17 onwards, a slightly different rolling programme of audits will be adopted for material systems. Although the number of planned days for individual audits is likely to remain stable each year, the work programmes may differ, with each audit having varying amounts of system review, testing or a combination of the two. 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.</p>			
Corporate			
Strategic - Ethics & Culture	ANA – Medium	10	1
Strategic – Review of Contract Management strategy and process	ANA - High	15	2 - 3
Finance - Financial Performance of Commercial Enterprises	ANA – High, client request	10	3
Finance - Non-residential financial assessments	ANA – Low; client request	10	3
Finance - Usage of new budgeting system	ANA – Medium; client request	10	3
Finance - Tax Compliance Forum	ANA – Medium; client request	5	1–4

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Finance - Accounting for VAT	ANA – Medium; client request	15	2
Finance - Debt Mapping (including fines)	ANA – High; client request	20	2
HR - Maintenance of work structure	ANA – Low; client request	5	2-3
Payroll - Dispensations	ANA – Medium; client request	10	3
Payroll - Online Adjustments	ANA – Medium; client request	5	1
Payroll - Re-enrolment	ANA – Medium; client request	8	1
Payroll - Teachers Pensions Return	ANA – Medium; client request	10	3
Legal - Operation of the Town & Parish Fund, and Members' Locality Budget (<i>follow up</i>)	ANA – Low; client request	5	3
Procurement – Review of Selected Tender Evaluation Exercises (<i>Highways Term Maintenance Procurement included under Place</i>)	ANA – high, client request	10	1 - 4
Procurement –Resilience of significant/strategic suppliers to ensure service provision in face of Public Sector cuts.	ANA – high, client request	10	1
Procurement - Governance protocols in relation to contract award procedures and contract lifecycle	ANA – high, client request	10	3
Information Governance including Public Service Network (PSN)	ANA - high	10	1 - 4
Corporate advice / contingency	n/a	19	n/a
Corporate Planning, monitoring and performance reporting	n/a	15	n/a
ICT Audit			
Service Strategy (Critical Success Factors and Technical Roadmap)	ANA - high	12	3 / 4
Service Transition (Change Management)	ANA - high	8	2 / 3

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Service Operation – Processes (Incident & Problem)	ANA - high	8	3
Service Operation – Function	ANA - high	8	1 / 2
Service Design (Detailing how to deliver the service)	ANA – high	24	1 - 4
Public Health			
Public Health – Ongoing Delivery of Services	ANA – high	15	1 - 4
Grants			
Local Transport Capital Block Funding	n/a	2	2
Additional Highways Maintenance Funding	n/a	1	2
Local Growth Fund	n/a	5	1
Local Sustainable Transport Fund - Access to Education	n/a	5	4
Rural Growth Network	n/a	5	4
Careers and Enterprise	n/a	5	3
Dartmoor Granite and Gears	n/a	3	4
Social Care	n/a	2	1
Skills Funding Agency	n/a	8	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
People			
Quality Assurance of Regulated ASC Services	Client request	15	2
Devon Partnership Trust	Client request	10	2

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Contract Monitoring	Client request	13	1 – 3
Assistive Technology	Client request	7	3
Demand Management	Client request	12	3
Residential / Nursing Commissioning Arrangements	Client request	10	2
Devon Independent Living Integrated Service (DILIS)	Client request	5	1 – 2
Quality Assurance – Independent Services Providers	Client request	15	1
Special Educational Needs & Disability	Client request	10	1
Employability & Skills	Client request	10	1 – 4
Devon Assoc. Prim. Heads (DAPH) / Devon Assoc. Secondary Heads (DASH) / Special Heads Assoc. Devon (SHAD).	Client request	10	1
What is Special Educational Needs, what is Social Care, what is Continuing Care?	Client request	13	2 – 3
Quality Assurance Procedures - Commissioning: Children's Social Care	Client request	15	3
Spend in Children's Services	Client request	12	2
Placement Costs	Client request	10	3
MASH	Client request	12	4
Personal Care Contract	Client request	6	1
Personal Brokerage / Brokerage	Client request	10	4
Care Direct / Care Direct Plus Interfaces	Client request	12	3
Safeguarding	Client request	12	4
Residential Care Homes	Client Request	5	3
People planning, monitoring and performance reporting	n/a	8	n/a
Place			
Economy & Enterprise Risk Registers	ANA - medium risk	10	3
MIL and REAL Local Action Group programmes	Client Request	7	3
Community Impact Support Scheme	Client Request	5	3

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
On Street Parking - benefits realisation	Client Request	5	1
Getting value from waste (Does Exeter EFW provide value for money)	Client Request	7	4
Review of annual accounts reconciliation for Exeter EFW	Client Request	10	4
TMC Highways - VJV contract	Client Request LARR	3	1
New Highways Contract - support for new contract	LARR, Client Request	10	2 - 3
Services for Communities			
Libraries: effectiveness of monitoring and controls	ANA - medium risk	10	2
Youth Service procurement	Client Request	10	1 - 4
Syrian Vulnerable Persons Scheme	Client Request	10	1 & 3
Risk Management	LARR ANA - medium risk	12	3
Performance Management	Client Request	5	1 - 4
CRMG	Client Request	5	2
Trading Standards: BWC Central Hub	Client Request	7	1
Place planning, monitoring and performance reporting		8	n/a
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)		40	n/a
Co-ordination of School Financial Value		10	n/a
Carry forward (completion of previous year work)		30	1
Other Related Bodies			
Schools	n/a	450	n/a
Schools follow up	n/a	16	1-4
Peninsula Pensions	ANA Medium	45	1-4
The Devon Pension Fund	ANA - Medium	40	n/a
Externally funded schemes - Interreg	Provisional days	40	n/a
Coaver Club	n/a	10	1
Devon Authorities Waste and Recycling Committee (DAWRAC)- Annual Governance Statement	n/a	3	1

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Timing	
		Days	Quarter
Devon & Severn Inshore Fisheries and Conservation Authority	n/a	9	1-3
Dartmoor National Park	n/a	20	3

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

Appendix 2 – Audits currently deferred / un-resourced

Risk Area / Audit Entity	Audit Needs Assessment	Proposed Days
Place		
Libraries - collection of statutory fees and charges	ANA Client Request - Nicky Allen	5
Devolution	ANA High risk and Client Request (John Smith)	10
Follow up on Equality Impact audit 2013/14	ANA - medium risk (JS area)	5
New area: Non-critical patient transport: eligibility assessment process	Client Request - Nicky Allen	
Pupil Places Plan	Client Request (Dave Black)	15
Local planning: Mineral Waste Plan - lessons learnt	Client Request (Dave Black)	10
Adequacy of fees and charges for highways recharges	Client Request (David Whitton)	7
Charging of staff time to capital budgets	Client Request (David Whitton)	7
Capital project management	ANA	12