

APPENDIX A

2011/12 Internal Audit Plan

Summary of Progress as at end February 2012.

<u>Audit Title</u>	2011/12	Position as at end February 2012	Opinion
	Days		
Managed Audits (Key Financial Systems)			
Accounts Payable/Purchase Ledger	20	Final Phase 1 report issued	Adequate
Accounts Receivable/Sales Ledger	20	Final Phase 1 report issued	Adequate
Asset Management (incl. Asset Register)/Capital Accounting	25	Work in Progress	
Council Tax	30	Final Phase 1 report issued	Adequate
Housing Benefits	45	Final Phase 1 report issued.	Adequate
Main Accounting Systems (MAS)	30	Final Phase 1 report issued	Adequate
National Non Domestic Rates (NNDR)	30	Final Phase 1 report issued.	Adequate
Payroll	35	Final Phase 1 report issued.	Limited
SWIFT Financials	15	Work in Progress	
Treasury Management	20	Final Phase 1 report issued.	Adequate
Housing Rents	35	Draft Phase 1 report issued.	Adequate
Cash And Banking (Income)	20	Final Phase 1 report issued.	Adequate
Total - Managed Audits	325		
Assurance Audits - Former Office of Chief Executive and Customer and Shared Services			
<i>Partnership Agreements and Joint Working</i>	20	<i>Defered to next year at request of Director.*</i>	
Performance Management (i.e. Data Quality Management & BVPIs)	20	2010/11 Follow Up - Final report issued	Satisfactory Progress
Major Projects	20	Work in Progress	Ongoing project assurance work. Therefore, no opinion.
Budgeting & Budgetary Controls	20	Work in Progress	
Accounts Payable (Purchasing Cards Project)	10	Completed	Adequate
<i>Income Optimisation Assurance</i>	20	<i>Removed from Plan for current year*</i>	<i>n/a</i>
Debt Collection Arrangements	20	Work in Progress	
Post implementation review of all schools becoming Fully Funded	10	Draft report issued.	<i>n/a</i>
Total - Former Office of Chief Executive and Customer and Shared Services	140		
Assurance Audits - Children's Services			
<i>Safeguarding Vulnerable Children</i>	20	<i>Removed from Plan for current year*</i>	<i>n/a</i>
Commissioning	20	Two final reports issued. - one entitled Commissioning and one entitled Procurement of Services	Commissioning - Adequate. Procurement of Services - Limited
Schools General - School Improvement	200	Ongoing. 20 FMSiS assessments finalised. 17 school reports finalised. 4 further school reports issued as drafts.	Various
Total - Children's Services	240		

* indicates revision to plan, as reported to January Committee

Summary of Progress as at end February 2012.

<u>Audit Title</u>	2011/12 Days	Position as at end February 2012	Opinion
Assurance Audits - Social Care, Health and Housing			
<i>Personalisation/individual Budgets</i>	20	<i>Deferred to next year with agreement of director*</i>	<i>n/a</i>
<i>Safeguarding Vulnerable Adults</i>	20	<i>Deferred to next year with agreement of director*</i>	<i>n/a</i>
Commissioning/Contracting	20	Report drafted	
Local Management of establishments (including Day Centres)	20	Work in Progress	
<i>Financial Management</i>	20	<i>Deferred to next year upon request of director*</i>	<i>n/a</i>
Assurance on Client Charging Arrangements	20	Work in progress	
Learning Disabilities Grant - Follow up	10	Section 256 Reablement Funding and Section 256 Winter Pressures Funding audited.	<i>n/a</i>
Total - Social Care, Health and Housing	130		
Assurance Audits - Sustainable Communities			
<i>Sustainability</i>	15	<i>Background research undertaken. Audit to cover CRC. Since CBC does not now need to register until next year, this audit has been deferred.*</i>	
Total - Sustainable Communities	15		
Assurance Audits - Governance			
Members Code of Conduct	5	Final report issued	Full
Total - Governance	5		
Assurance Audits - Contracts and Partnerships			
Service Level Agreements (Follow Up)	15	Not started	
Contracts Management	20	Field work complete. Report currently being drafted.	
Total - Contracts and Partnerships	35		
Assurance Audits - ICT			
Information Security	10	This will be combined with the Desk Top Security review. Currently being scoped	
SAP Access & Authorisation	10	Work in progress.	
Desk Top Security and End Point Compliance	15	See above	
IT Change and Release Management	15	Defer IT Change and Release Management to next year. Days to be used to provide ICS Programme Board Project Assurance	Ongoing project assurance work. Therefore, no opinion.
IT Disaster Recovery (including Network Backup)	15	Work in progress.	
SAP Systems	15	<i>Deferred to next year at request of Chief Finance Officer*</i>	<i>n/a</i>
Total - ICT	80		
Special Investigations			
National Fraud Initiative (NFI)	40	Substantially completed.	<i>n/a</i>
Special Investigations	80	Ongoing	<i>n/a</i>
Pro Active Anti Fraud	20	Work ongoing.	
Total - Special Investigations	140		

Summary of Progress as at end February 2012.

<u>Audit Title</u>	2011/12 Days	Position as at end February 2012	Opinion
Ad Hoc Consultancy etc.			
Annual Governance Statement	5	Work in progress.	
Audit of Individual Grants	40	Ongoing - Luton and South Bedfordshire Partnership Grant Claim completed. Other grant claim work in progress	n/a
General Advice	20	Ongoing	
Contingency	88	Used to support investigations	n/a
Professional Groups	14	Ongoing	n/a
Head of Audit Chargeable Against Plan	58	Ongoing	n/a
Benchmarking Exercise	5	Completed	n/a
Total - Ad Hoc Consultancy etc.	230		
Completion of reviews in progress as at 31st March:	160		
Accounts Payable 2010/11 Phase 2		Completed	Adequate
Accounts Receivable 2010/11 Phase 2		Completed	Adequate
Contracts Register 2010/11		Completed	Adequate
Council Tax 2010/11 Phase 2		Completed	Adequate
Housing and Council Tax Benefits 2010/11 Phase 2		Completed	Limited
Housing Rents 2010/11 Phase 2		Completed	Adequate
IT Governance 2010/11 (including IT Strategy)		Completed	Adequate
Main Accounting System 2010/11 Phase 2		Completed	Limited
NNDR 2010/11 Phase 2		Completed	Adequate
Payroll 2010/11 Phase 2		Completed	Limited
SAP Access and Security (including IT DR)		Completed	Limited
SWIFT Financials 2010/11		Completed	Limited
Travelling and Subsistence		Completed	Adequate
Treasury Management 2010/11 Phase 2		Completed	Adequate
Local Management of Day Centres		Completed. Two final reports issued.	Adequate
Section 106		Final report issued. Follow up currently in progress.	Limited
Declaration of Interests		Final report issued.	Limited
Contracts Management - Amey		Final report issued.	Adequate
TOTAL CHARGEABLE DAYS REQUIRED	1500		