

**To the Chair and Members of the AUDIT COMMITTEE**

**INTERNAL AUDIT PLAN – 2014/15**

1. This report refers to the Internal Audit annual audit plan for 2014/15, which is attached at **Appendix A** and is presented to the Audit Committee for comments.
2. The plan has been prepared in line with the requirements of the UK Public Services Internal Audit Standards. The standards require Internal Audit's plans to be risk based and informed by the organisation's risk management, performance management and other assurance processes.
3. Risks have been assessed through a range of sources, including:
  - Review of the Council's risk registers
  - Review of revenue and capital budgets
  - Cumulative audit knowledge and experience
  - Review of key plans, reports and press coverage
  - Awareness of priorities identified by the Council's Strategic Directors and Service Directors
  - Knowledge of existing management and control environments, including information relating to any system changes
  - Professional judgement on the risk of fraud or error.
4. There are five 'types' of work included in the plan:
  - Mandatory work – work required to enable the Section 151 Officer (for Doncaster this is the Director of Finance and Corporate Services) to fulfil his statutory responsibility to ensure the proper financial administration of the Council's affairs
  - Must-do work – including the audit of St Leger Homes, the Children's Trust, the National Fraud Initiative, Certification of Grant Claims and the Annual Governance Statement
  - An allowance for follow-up work in areas where significant weaknesses were identified during the last audit
  - An allocation for responsive work. This is work in response to requests from managers for advice and investigation work
  - Review of the Council's identification and management of its key priorities and risks.
5. The first four of these categories of work are prescribed either because of statutory requirements or other imperatives, outlined above. Limited scope is available to 'flex' the plan in these areas. The fifth type of work in support of the Council's key priorities and risks (called Risk Related Work) is shaped to reflect Members' and Directors' views of the areas in which Internal Audit is likely to be able to best add value, either by objectively reviewing

arrangements in place or by helping to shape new arrangements or systems by offering advice on controls or procedures. The Audit Committee is asked to note the areas proposed for coverage under this 'Risk Related Work' heading.

6. In order to achieve savings in line with Council-wide budget reductions, Internal Audit's establishment has reduced from 11.90 FTE staff in 2013/14 to 11.46 FTE staff in 2014/15. This has reduced the overall available audit days to 2009 days for the year. A careful approach to risk based planning and robust performance management of our resources is essential given the level of available resources, but it is the opinion of the Head of Internal Audit that current resource levels provide sufficient capacity to provide an adequate level of assurance to the Audit Committee and the Director of Finance and Corporate Services.
7. Main points to note within this plan are:
  - The Council has recently replaced several key financial systems with an Enterprise Resource Planning System. Due to some project slippage and work on the phase 2 implementation of the ERP system, there continues to be a higher than normal draw on resources to support, map and review changes to the core financial systems. As a result, the level of resources applied to the auditing of ERP based systems has been maintained at the same level as 2013/14.
  - We have maintained an ample time allocation for Anti-Fraud Bribery and Corruption activity. This is in line with national guidance and reflects our professional judgement that the Council faces, along with many other organisations, an increased risk of exposure to fraud due to the prevailing economic conditions. For 2014/15, we will be prioritising resources towards proactive data matching, again in line with national guidance, with a view to identifying and recovering fraud and error.
  - The plan includes an allocation of 92 days for follow up work. Targeted follow up is designed to maximise the benefit of the original audit work by ensuring actions have been implemented and appropriate outcomes achieved.
  - A contingency has been made to provide for emerging risks / requests for advice / assistance that arise throughout the year. Client feedback tells us that our ability to respond promptly to unforeseen issues of this nature is highly valued. Changes to the control environment as a result of major systems changes and budget changes are likely to lead to further risks emerging throughout the financial year. As a result, the amount of resources reserved for these changes has is 120 days, similar to the level for 2013/14 (124 days).
  - Our planned coverage to St Leger Homes has increased from 130 days to 150 days. This reflects the transfer of some Strategic Housing functions to St Leger Homes and the increased level of risk associated with the transfer of these functions.

- We have drafted a stand-alone audit plan for the Children's Trust. 154 days are set aside to audit the activities of the Trust (a similar level to time spent previously on the same activities) and this includes a share of audit time charged to the audit of the Council systems which the Trust will use. There is a corresponding reduction in the Council's own audit plan for coverage on these core systems, to reflect the time charged to the Trust.

### Summary of 2014/15 Audit Plan.

Detailed below is the proposed allocation of resources for 2014/15 at a summary level:

Strand	Activity	2014/15 Days	2014/15 %	2013/14 Days	2013/14 %
<b>Mandatory</b>	Corporate	83		92	
	Follow-up	92		87	
	Previous Year Completions	64		67	
	Core Systems	204		205	
	Financial Administration	141 (*1)		182 (*1)	
	Schools Financial Administration	87		92	
		<b>671</b>	<b>33%</b>	<b>725</b>	<b>35%</b>
<b>Must do work</b>	Governance	103		106	
	Grant and Performance Certification	61		77	
	IT Audit	102		108	
	Proactive Anti-Fraud & Error	50		62	
	Proactive Fraud Investigation (NFI)	15		46	
	Children's Trust	154 (*1)			
	St Leger Homes Programme	150		130	
	<b>637</b>	<b>32%</b>	<b>467</b>	<b>22%</b>	
<b>Responsive work</b>	Advice and Short Term Consultancy	98		134	
	Fraud investigations	135		135	
		<b>233</b>	<b>12%</b>	<b>269</b>	<b>13%</b>
<b>Risk related work</b>	Financial Administration	51		92	
	Governance	30		41	
	Major Partnerships	46		62	
	Management of significant changes / Service Closures	62		47	
	Multi Discipline Inspections (CYPS)	-		51	
	Procurement and Contracts / Major Project Management	42		56	
	Schools Financial Administration / Information Security	67		67	
	VFM	15 (*2)		82 (*2)	
	Proactive Data Matching	35		15	
	Contingency	120		124	
	<b>468</b>	<b>23%</b>	<b>637</b>	<b>30%</b>	
<b>Total Plan</b>		<b>2009</b>	<b>100%</b>	<b>2095</b>	<b>100%</b>

\*1 – A proportion of Financial Administration time (20 days) is included in the Children's Trust allocation

\*2 – The reduction in specific VFM allocation is due to fewer areas identified in discussions with Directors and Assistant Directors and the inclusion of VFM objectives in other pieces of work included in other headings in the table

## **RECOMMENDATION**

- 8. The Audit Committee is asked to support the 2014/15 Internal Audit Plan.**

## **OPTIONS CONSIDERED AND RECOMMENDED OPTION**

9. The audit plan shows the areas proposed for inclusion in the plan. Internal Audit is not aware of any significant risks not covered by the audit plan or by other sources designed to provide assurance about the mitigation of relevant risks.

## **IMPACT ON THE COUNCIL'S KEY OBJECTIVES**

10. Internal Audit contributes to the effective management of the Council's risks, which in turn contributes to the achievement of the Council's goals.

## **RISKS & ASSUMPTIONS**

11. The Council must provide an effective internal audit if it is to meet its statutory obligations.
12. Failure to direct internal audit resources to the most appropriate areas would limit the contribution the team can make to the Council. It would also limit the ability of the Head of Internal Audit to provide an opinion on the internal control environment or to deliver the most effective internal audit and joint audit arrangement with the External Auditor. These risks are managed through having an appropriate internal audit plan, supported by adequate internal audit resources.

## **CONSULTATION**

13. The Director of Finance and Corporate Services, the Chief Executive and other Directors were consulted on Internal Audit's proposals.

## **FINANCIAL IMPLICATIONS**

14. The revenue budget for the internal audit function is £488,000 (£503,000 in 2013/14) and is within the Finance and Corporate Services Directorate agreed budget.

## **LEGAL IMPLICATIONS**

15. The Council must provide an adequate and effective internal audit in order to comply with the requirements of the Accounts and Audit Regulations.

## **CONTACT OFFICER AND REPORT AUTHOR**

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## **BACKGROUND PAPERS**

Accounts and Audit Regulations 2011  
UK Public Sector Internal Audit Standards  
Council Risk Register

**Colin Earl**  
**Head of Internal Audit**



**INTERNAL AUDIT  
AUDIT PLAN 2014/15**

## 1. Purpose.

This document provides details of the Internal Audit annual plan for 2014/15 for both Doncaster Council and the transitional Children's Trust.

Internal Audit is a statutory requirement by virtue of the Accounts and Audit Regulations 2011, which state:

*“A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.”*

The overall opinion issued each year by Internal Audit on the adequacy and effectiveness of the system of internal control is used as a key source of assurance to support the Annual Governance Statement.

Internal Audit also supports the Director of Finance and Corporate Services in discharging his statutory responsibilities, which include:

- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.
- S114 Local Government Act 1988 – to ensure the Council's expenditure is lawful.

The audit plan is important because it sets out the components of the control environment that need to be audited. In addition it provides a statement of intent and a performance target for Internal Audit and subsequent accountability to the Mayor, Audit Committee and Directors. Internal Audit adopts a risk based approach to identifying areas to be included in the plan and to the performance of its work.

## 2. Key Aims.

The key aims of Internal Audit are to:

- Independently review, appraise and report on the adequacy of the systems of control throughout the Authority;
- Provide assurance to management that agreed policies are being implemented effectively;
- Provide assurance to management that internal controls mitigate risks to acceptable levels;
- Facilitate and encourage good practice in managing risks;
- Assist in promoting an environment and culture which will help deter and identify fraud;
- Be a source of advice on risk and control issues;
- Recommend improvements in control, performance and productivity in achieving corporate objectives;
- Work in partnership with the Council's external auditor to provide an overall efficient audit input.



### 3. Basis of the Plan.

The plan has been prepared in line with the requirements of the UK Public Sector Internal Audit Standards. It is focused on critical elements of the internal control system and will provide the evidence upon which the Head of Internal Audit can rely in preparing an annual opinion on the effectiveness of the system of internal control. The Standards require the audit plan to be risk based and informed by the organisation's risk management, performance management and other assurance processes. Risks have been assessed through review of the corporate risk register, other key plans and documents and discussions with Directors about the issues and emerging risks that they feel should be considered for inclusion in the plan

A detailed schedule of work included in the annual plan is included in **Appendix 1**.

There are five main strands to the plan:

Mandatory Work (fundamental systems,  
core controls and financial administration)



Other 'must do' work



Follow-up work



'Responsive' work



Risk related work

Each strand of the plan contributes, to a greater or lesser extent, to the Head of Internal Audit's annual opinion on the Council's control environment. Mandatory and must-do work is focused on meeting statutory requirements or other imperatives. Internal Audit must deliver this work efficiently in order to maximise the time available for responsive and risk based work, which is often highly regarded by the Council's managers as it helps to address a wide range of issues arising during the course of the year. To this end, Internal Audit is:

- Continuously seeking to improve the efficiency and focus of mandatory and must-do work
- Extending the scope of a number of mandatory audits to examine operational risks and opportunities to add value within individual assignments.

### **3.1 Mandatory Work**

Mandatory work helps the Director of Finance and Corporate Services to fulfil his statutory responsibilities to ensure the proper administration of the Council's financial affairs (Section 151, Local Government Act 1972). It also enables the Head of Internal Audit to form his opinion on the adequacy and effectiveness of the control environment. This work includes:

- Review of fundamental financial systems to ensure there are adequate controls in place to produce accurate and complete statutory annual accounts. This internal audit work is relied on by external audit when carrying out their audit of the Council's statement of accounts and, consequently, minimises external audit fees.
- Review of financial administration and arrangements for safeguarding the Council's cash, assets and financial interests. This includes work which is targeted towards areas with a high risk of fraud or error. The selection of areas for review in any one year is made following a risk assessment identifying the areas of greatest risk.

In addition, the mandatory work includes audits of the Council's information security arrangements, risk management, schools and important elements of the governance framework.

We aim to adopt a risk based approach to identifying the specific work that needs to be carried out under this heading, taking into account:

- Analysis of income and expenditure (including revenue/capital budgets)
- Cumulative audit knowledge and experience
- Review of key plans, reports and press coverage
- Discussions with management. Internal Audit consulted with Directors and their management teams during the audit planning process. Where appropriate Internal Audit has incorporated any relevant priorities identified within the Plan.
- Existing management and control environments, including information relating to any systems changes
- Assessment of any sensitivity of areas under consideration
- Views on the risk of fraud or error.

### **3.2 Other 'Must Do' Work**

'Must do' work includes:

- Providing the internal audit service for St Leger Homes
- Providing the internal audit service for the Children's Trust

- Specific anti-fraud and corruption work including investigating items identified through the Audit Commission's National Fraud Initiative, and review of the Council's risk management arrangements.
- Auditing specific grant claims as required by Government Departments.

### **3.3 Follow-up Work**

Targeted follow-up is designed to maximise the benefit of the original work, by ensuring agreed recommendations have been implemented and appropriate outcomes achieved.

### **3.4 Responsive Work**

An allowance is made within the plan to deal with requests for advice and unplanned audit work which arise throughout the year. The work usually follows requests from managers or directors for support and advice, items reported under the Council's Whistleblowing Policy and specific issues arising during the course of individual audits. Internal Audit's ability to respond promptly to issues of this nature is highly valued and can often highlight some of the more significant items of concern and areas for improvement.

### **3.5 Risk Related Work – Doncaster Council Plan**

Internal Audit aims to provide assurance to management, Members and other stakeholders that the Council's risks are being effectively identified and adequately mitigated

Risks have been assessed through review of risk registers, discussions with Directors and their management teams about the issues and emerging risks that they feel should be considered for inclusion in the plan.

We take into account whether there is likely to be any external examination / assurance provided in relation to a particular risk or risks as part of external inspection, intervention and audit activity, e.g. OFSTED, Care Quality Commission etc. Internal Audit is mindful to avoid any possible duplication of effort in this regard

The 'Risk Related Work' element of the plan will remain flexible and will be adapted during the course of the year to prioritise any new emerging issues or to address any changing risk associated with items included above.

Proposals for coverage under this part of the audit plan are shown below.

<b>Group and Project</b>	<b>Rationale / Coverage</b>
<b><u>Financial Administration</u></b>	
Review of Road Adoption Processes and Associated Charging	This audit will look at the financial and legal processes involved in the adoption of roads and associated mechanisms for recharging these works.
Licencing – Financial Administration Review	This audit will review the administration of charging and billing mechanisms within Licencing to ensure that robust financial management practices are in place.
Bereavement Services – Pet Cemetery	The Pet Cemetery is a new undertaking at Rosehill Crematorium. This audit will review these new arrangements to ensure that robust financial administration practices are in place.
Use of Public Health Funding	This audit will review of Public Health funding in Doncaster Council to ensure that the funding has been appropriately applied in meeting specific funding criteria. It will also review arrangements for the monitoring and performance of the service providers in improving public health outcomes
<b><u>Governance</u></b>	
Officer Decision Records	This audit will review of the operation, controls and processes involved in decision making by officers ensuring there is a clear accountable and transparent process and justification for actions taken.
Public Health Integration with Doncaster Council	Responsibility for public health was fully transferred to Doncaster Council in 2013/14. This review will assess how the Public Health function has integrated with its key partners including other council departments, St Leger Homes and the Health and Wellbeing Board.
Health and Safety	This audit will review of the Health and Safety Management System ensuring that Doncaster Council, as an employer and service provider, complies with its statutory obligations and to seek a reduction in accidents and injuries to Doncaster Council employees and others affected by Council.
<b><u>Major Partnerships</u></b>	
Overarching Partnership Arrangements	This is a review of the new partnership arrangements framework (when completed) and the programme and processes for ensuring compliance with the new arrangements.
DCLT – Performance Trust	This will look at partnership governance arrangements for the Performance Trust under the DCLT with particular focus given to financial governance and financial management.
<b><u>Management of significant Changes</u></b>	
ERP Replacement System Project (Phase 2)	Phase 2 of the ERP (Enterprise Resource Planning) project, which starts in 2014/15, includes the replacement of the works costing system “Task” or “Total” and the integration of these functions into the ERP system. This audit will provide advice to ensure that controls remain appropriate both during and after the transfer of functions to ERP.

<b>Group and Project</b>	<b>Rationale / Coverage</b>
Major Projects – Property Rationalisation	This project is a major project for Doncaster Council and is taking place within the Regeneration and Environment Directorate. This project will involve the provision of a critical friend role to review and contribute to the proposals for property rationalisation.
Casper Case Management System	This project will provide help, advice and support during the implementation of the CASPER case management system for the management of vulnerable adults' assets and financial affairs.
Set up of the Children's Trust	The transition of services to the new Children's Trust will be a major project for the Council in 14/15. This project will contribute to the setup of the Trust, its governance and partnership arrangements.
<b><u>Proactive Data Matching</u></b>	
ERP Replacement System - Creditors Duplications Data Matching	The creditors processing functions transferred to the ERP system in 2013/14. There was a risk that creditor payments may have been made on both the old and new systems. This audit is a data matching exercise to detect any duplicate payments.
<b><u>Procurement and Contracts / Major Project Management</u></b>	
Review of Contract Management Arrangements	Doncaster Council is a very large commissioning and contracting organisation. This review ensures that contracts achieve the intended outcomes through robust monitoring arrangements
Purchase Card Administration	This audit will review the overarching arrangements for the allocation, recall and monitoring of company purchase cards and their associated spending.
<b><u>School Administration</u></b>	
Cusworth Centre	Review of governance and financial governance arrangements for the Cusworth Centre, an educational pupil referral unit.
Gateway Centre	Review of governance and financial governance arrangements for the Gateway Centre, an educational pupil referral unit.
Schools Risk Assessments and Statements of Internal Control	Development of a risk assessment framework for financial and governance related risks at individual schools to help inform and prioritise audit activity
School Governance Agenda Support	This project has been setup to provide information, advice and support to the (School) Governors Support Service to ensure audit and governance issues are dealt with consistently across all schools
Professional Learning	This audit will review systems and processes to ensure maximisation of efficiency, economy and effectiveness within the professional learning service in order to provide a well-structured, supportive and progressive Professional Learning programme for schools
<b><u>Value for Money</u></b>	
Trading Services – Pricing and Costing Reviews	This is a requested piece of work by Trading Services that will look at the costing and pricing arrangements for services to ensure that prices are both competitive and appropriate.
Special Education Needs – Tripartite Statements	Providing support and advice to the working group developing this area.

#### 4. The Children's Trust

The Children's Trust will be formally established during 2014/15. The Trust will require a supportive and responsive audit service to meet its changing needs and 154 days of resources have been identified on the Children's Trust plan for 2014/15. In future years a separate plan will be produced for the Children's Trust and this will be , reported on and monitored under separate arrangements directly with the Trust in the same way as the St Leger audit is carried out. However, due to the transitional nature of the Children's Trust, this remains part of the Doncaster Council plan for 2014/15.

A full copy of the Children's Trust plan is produced at **Appendix 2**. Items identified under the Risk Based section of the Children's Trust plan are identified and explained below.

Group and Project	Rationale / Coverage
<b><u>Financial Administration</u></b>	
Fostering and Adoption	Major changes are taking place over the financial administration of placements covered by the Fostering and Adoption Service. This review will ensure the new arrangements are working effectively and better financial governance is being achieved.
16+ Service	Review of governance and financial governance arrangements for the Service which help young people to make the right choices and decisions to assist them through their transition to adulthood.
CONTROC	This is the payments module software used in Children's services. This work entails working alongside the Professional Business Support Team in establishing robust systems of control for all payments being administered through this software
Decision Making for Placements	Review the robustness of decision making for placement of children with particular emphasis on how financial implications of the placement are assessed and applied

#### 5. Audit Resources.

In preparing the audit plan, the total number of 'available audit days' is calculated by making proper and adequate provision against the total working days available for known and estimated non-productive time, e.g. annual leave, sickness provision, training, management and administration, etc. (**See Appendix 3**).

Internal Audit's establishment has reduced from 11.90 FTE staff in 2013/14 to 11.46 in 2014/15.

## 6. Summary of 2014/15 Audit Plan.

Detailed below is the proposed allocation of resources for 2014/15 at a summary level:

Strand	Activity	2014/15 Days	2014/15 %	2013/14 Days	2013/14 %
<b>Mandatory</b>	Corporate	83		92	
	Follow-up	92		87	
	Previous Year Completions	64		67	
	Core Systems	204		205	
	Financial Administration	141 (*1)		182 (*1)	
	Schools Financial Administration	87		92	
		<b>671</b>	<b>33%</b>	<b>725</b>	<b>35%</b>
<b>Must do work</b>	Governance	103		106	
	Grant and Performance Certification	61		77	
	IT Audit	102		108	
	Proactive Anti-Fraud & Error	50		62	
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<b>Responsive work</b>	Advice and Short Term Consultancy	98		134	
	Fraud investigations	135		135	
		<b>233</b>	<b>12%</b>	<b>269</b>	<b>13%</b>
<b>Risk related work</b>	Financial Administration	51		92	
	Governance	30		41	
	Major Partnerships	46		62	
	Management of significant changes / Service Closures	62		47	
	Multi Discipline Inspections (CYPS)	-		51	
	Procurement and Contracts / Major Project Management	42		56	
	Schools Financial Administration / Information Security	67		67	
	VFM	15 (*2)		82 (*2)	
	Proactive Data Matching	35		15	
	Contingency	120		124	
	<b>468</b>	<b>23%</b>	<b>637</b>	<b>30%</b>	
<b>Total Plan</b>		<b>2009</b>	<b>100%</b>	<b>2095</b>	<b>100%</b>

\*1 – A proportion of Financial Administration time (20 days) is included in the Children's Trust allocation

\*2 – The reduction in specific VFM allocation is due to fewer areas identified in discussions with Directors and Assistant Directors and the inclusion of VFM objectives in other pieces of work included in other headings in the table

In the event of any significant change in the resources available during the year, the plan will be prioritised to ensure the principal risks are addressed. Where necessary, additional resources would be sought to ensure sufficient work can be completed to fulfil Internal Audit's objectives.

More details of the 2014/15 Plan are provided in **Appendix 1**.

## **6. Emerging risks and revisions to the plan**

There is increasing pressure on internal audit sections to manage within shorter timeframes and to have flexible plans and resources to adapt to emerging risks. Once the Internal Audit Plan is approved, it is subject to constant and on-going review throughout the year. This is to ensure that it reflects any new or changed priorities that may arise during the course of the year. Time charged to 'responsive work' in previous years has included audit activity relating to emerging risks.

Progress against the plan is regularly monitored as part of Internal Audit's performance management arrangements and is reported quarterly to Audit Committee. Any amendments to the plan will be reported to the Audit Committee.

## **7. The benefits of Internal Audit.**

Internal Audit:

- Is a powerful aid to management and corporately helps the Council to achieve its objectives and priorities
- Ensures there is a strong control and governance framework operating within the Council
- Deters, detects and reduces frauds
- Helps minimise external audit fees.

Internal Audit also considers the external auditor's plan to co-ordinate our work and avoid any unnecessary duplication of effort.



## Detailed Audit Plan – Doncaster Council

Area and Audits Identified	Days
<b>Mandatory Work</b>	
<b>Brought Forward Items</b>	
Brought Forward Items	64
<b>Corporate Items</b>	
Annual Governance Statement	11
Annual Reporting	15
Audit Committee Reporting	41
External Auditor Liaison	15
<b>Follow Up</b>	
Pest Control - Follow Up	5
Doncaster Council Follow-ups	77
Identification and Tracking of External Inspection Recommendations	10
<b>Core Systems</b>	
Core Financial Processes - Benefits	15
Core Financial Processes - Cash Book	15
Core Financial Processes - Council Tax	15
Core Financial Processes - Debtors and Income Management	23
Core Financial Processes - Housing Rents	17
Core Financial Processes - Job Costing	21
Core Financial Processes - Payroll Processing	15
Core Financial Processes - Procure to Pay	21
Core Financial Processes - Treasury Management	21
Core Financial Processing - Business Rates	21
Fleet Management Operations System	21
<b>Financial Administration</b>	
Business Waste Collection Services - Financial Administration Review	9
Early Years Funding Team - Financial Administration Review	9
Local Transaction Processing - Cash Theme	15
Local Transaction Processing - Creditor Payments	15
Local Transaction Processing - Debtors Theme	21

## Appendix 1

Area and Audits Identified	Days
<b>Financial Administration (Continued)</b>	
Local Transaction Processing - Payroll Theme	15
Local Transaction Processing - Purchase Card Payments	10
Children with Disabilities - Short Breaks	19
Home Alarm Services Financial Administration Review	9
Blue Badge Administration and Enforcement	15
<b>Schools Financial Administration</b>	
School 1 2014	6
School 2 2014	6
School 3 2014	6
School 4 2014	6
School 5 - Larger programme 2014	15
Schools Financial Value Standard - Self Assessment Frameworks	15
Schools Of Concern	16
Stainforth Kirton Lane Primary School	15
<b>Must Do Work</b>	
<b>Governance</b>	
Data Protection Reviews	31
Governance Group Support	31
Information Governance Compliance	21
Corporate Governance Review - Peer Governance Review	20
<b>St Leger Homes Ltd</b>	
St Leger Homes Programme	150
<b>Grant and Performance Certification</b>	
Carbon Trading Scheme	11
Highways Maintenance Grant Certification (13/14 Grant)	3
Stronger Families Grant (2nd phase preparation)	10
Stronger Families Grant (April 2014 Claim)	7
Stronger Families Grant (January 2015 Claim)	7
Stronger Families Grant (July 2014 Claim)	7
Stronger Families Grant (October 2014 Claim)	7
Bus Services Operator Grant (June 2014)	5
Bus Services Operator Grant (December 2014)	5

## Detailed Audit Plan – Doncaster Council

Area and Audits Identified	Days
<b>ICT Audit</b>	
Data Quality Review - Care First System	14
Data Quality Review - EMIS One	14
PCIDSS Compliance	15
VOIP Security	15
Data Quality Review - Domiciliary Care System	14
PSN Compliance	15
Systems Implementation Governance (Departments)	15
<b>Proactive Data Matching</b>	
Data Matching - Error and Fraud Detection	50
<b>Proactive Fraud Investigation</b>	
National Fraud Initiative	15
<b>Responsive Work</b>	
<b>Advice &amp; Consultancy</b>	
Advice - Adults and Communities	21
Advice - Finance and Corporate Services	31
Advice - Regeneration and Environment	21
Advice - Schools	21
Advice and Consultancy - Occupational Therapy Service	5
<b>Fraud Investigations</b>	
Fraud Response Contingency	135
<b>Risk Based Work</b>	
<b>Corporate Items</b>	
Risk Based Contingency	120
<b>Financial Administration</b>	
Use of Public Health Funding	6
Review of Road Adoption Processes and Associated Charging	17
Licencing Review	15
Bereavement Services - Pet Cemetery	9
ERDF – Compliance with grant conditions	4

## Appendix 1

Area and Audits Identified	Days
<b>Governance</b>	
Governance Reviews - Officer Decision Records	10
Integration with Doncaster Council	4
Health & Safety	15
<b>Major Partnerships</b>	
DCLT - Performance Trust	21
Overarching Partnership Arrangements	26
<b>Management of Significant Changes</b>	
Advice and Consultancy - Set up of the Children's Trust	10
Casper Case Management System (Safeguarding Adults)	10
ERP and Replacement Systems Project - Involvement and Advice	26
Major Projects - Property Rationalisation	15
<b>Proactive Data Matching</b>	
Creditors Data Matching	15
Income Management Analytics	20
<b>Procurement and Contracts</b>	
Contract Management Review	26
Purchase Card Administration	17
<b>Schools Financial Administration</b>	
Cusworth Centre PRU	10
Gateway Centre PRU	10
Professional Learning (Schools Theme)	15
Schools Governance Agenda	21
Schools Risk Assessment / SIC Statements	10
<b>Value For Money</b>	
Special Educational Needs - Tripartite Statements	5
Trading Services - Pricing and Costing Reviews	10
<b>Grand Total</b>	<b>1855</b>

## Detailed Audit Plan – Children’s Trust

Area and Audits Identified	Days
<b>Mandatory Work</b>	
<b>Corporate Items</b>	
Children's Trust - Audit Committee Reporting	10
<b>Core Systems</b>	
Financial Processing - Cash Handling	4
Financial Processing - Debtors	5
Financial Processing - Payroll	3
Financial Processing - Procure to Pay	5
Financial Processing - Purchase Cards	3
<b>Must Do Work</b>	
<b>Follow Up</b>	
Inspection Recommendation Tracking	10
<b>ICT Audit</b>	
Liquid Logic - Data Quality Review	10
<b>Governance</b>	
Children's Trust - Data Protection Review	10

<b>Responsive Work</b>	
<b>Children's Trust</b>	
Advice - Children's Trust	21
<b>Risk Based Work</b>	
<b>Corporate Items</b>	
Children's Trust Contingency	10
<b>Financial Administration</b>	
Fostering & Adoption	15
16+ Leaving Care Service	21
CONTROC	15
<b>Governance</b>	
Decision Making for Placements	10
<b>Grand Total</b>	<b>154</b>

## CALCULATION OF AUDIT RESOURCES 2014/15

	2012/13	2013/14	2014/15
<b>Gross Days</b>	<b>3,447</b>	<b>3096</b>	<b>3190++</b>
<b>Less:</b> annual and statutory leave	591	496	530
maternity leave	347	0	177
Other (special) leave	40	6	7
unpaid leave	15	15	15
Election leave	10	10	8
<b>Available days:</b>	<b>2,444</b>	<b>2569</b>	<b>2453</b>
<b>Less:</b> Sickness	80	80	80
Service development and improvement	30	30	28
Professional training and CPD	125	143	127
Management & supervision	231	192	183 **
Administration & support	28	29	26
<b>Planned Days</b>	<b>1,951</b>	<b>2095</b>	<b>2009</b>

**Notes / Explanations**

\*\*The decrease in management and supervision time is primarily due to a reduction in the number of full time equivalent staff that require supervision.

++ In 2013/14 a 0.86FTE post was deleted from the establishment list. In addition, due to impending maternity leave, a temporary auditor was employed to cover maternity leave. This person is employed full time, however, the individual on maternity was employed on a 0.81 FTE contract. This has the effect of reducing the impact of the deleted post on the number of available days for 14/15 only.