

7th April, 2016

To the Chair and Members of the AUDIT COMMITTEE

INTERNAL AUDIT PLAN – 2016/17

EXECUTIVE SUMMARY

1. Internal Audit in Doncaster complies with the UK Public Sector Internal Audit Standards (the Standards). A key principle for the service is to assist management through proactive advice and involvement in new developments, systems or any irregularities they experience. This is a modern audit approach, designed to provide as much value to the organisation as possible, whilst recognising we are also required to fulfil our statutory responsibility for checking the Council's control systems. The approach fully reflects the wording and the spirit of the Standards.
2. The Internal Audit annual audit plan for 2016/17 is attached at **Appendix A** and is presented to the Audit Committee for comments. 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 review of 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 Directors and Assistant Directors
 - Knowledge of existing management and control environments, including information relating to any system changes
 - Information Asset and Systems Asset Registers
 - Review of major partnership risks and major contracts
 - 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. This includes counter fraud work and the review of the Council's Annual Governance Statement
 - Must-do work – including the National Fraud Initiative and certification of grant claims
 - 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
 - Key Council priorities and risks.
5. Internal Audit's establishment for DMBC's audit is 10.7 fte. Overall availability for the 2016/17 financial year is 1,821 days (1,775 in 2015/16). Through a careful approach to risk based planning and robust performance management of our resources, it is the opinion of the Head of Internal Audit that current level of resource is sufficient to provide an opinion at the end of the year to the Audit Committee and the Director of Finance and Corporate Services on the adequacy of the Council's control environment.
6. Main points to note within this plan are:
- We plan to maintain our proactive work on the risk of fraud. A full review of the Council's Anti-Fraud and Corruption Framework was undertaken in 2015/16 and a full programme of training was delivered to managers, other key officers and Members. Fraud risk registers were created and populated. Further work is now required to ensure that this work leads to a better understanding of risks and stronger management of them.
 - The Digital Council / Customer Services programmes involve major changes to processes and have been reflected in our plan. We have included time to both advise on controls during programmes implementation and to test the existence and operation of controls in completed projects.
 - The plan includes an allocation for follow up work which is necessary to maximise the benefit of the original audit work by ensuring actions have been implemented and appropriate outcomes achieved. This level of days has been increased based on the previous year's need for follow-ups.
 - A contingency has been set aside 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. The amount of resource reserved for these contingencies has increased from 138 to 166 days in 2015/16. Previous years' contingency levels have proved insufficient due to major issues arising such as SAPAT (the Safeguarding Adults Personal Assets Team) and local drainage boards. As a result, this has been raised to a more reflective level.
 - The risk based element of the plan is directly linked to corporate and service risks and, in particular, how these risks are being managed. The plan contains several reviews directly supporting Transformation Programmes within both the Adult Health and Wellbeing and Learning & Opportunities: Children & Young People directorates.

Summary of 2016/17 Audit Plan.

Detailed below is the proposed allocation of resources for 2016/17 at a summary level:

*NB – All figures are rounded where necessary.

Strand	Activity	2016/17 Days	2016/17 %	2015/16 Days	2015/16 %
Mandatory	Corporate	62		61	
	Follow-up	91		80	
	Previous Year Completions	60		60	
	Core Systems	145		211	
	ICT Audit	67		72	
	Financial Administration	218		141	
	Schools Financial Administration	69		88	
		712	40%	712	40%
Must do work	Governance	51		30	
	Grant and Performance Certification	61		75	
	Counter Fraud	116		184	
	National Fraud Initiative	15		36	
	Internal Projects	53		0	
		296	16%	325	18%
Responsive work	Advice and Short Term Consultancy	105		109	
	Fraud investigations	135		135	
		240	13%	244	14%
Risk related work	Consultancy	31		25	
	Financial Administration	87		25	
	Governance	56		30	
	Major Partnerships	36		38	
	Management of significant changes	103		66	
	Procurement and Contracts / Major Project Management	36		93	
	Schools Financial Administration	46		69	
	VFM	12		10	
Contingency	166		138		
		578	31%	494	28%
Total Plan		1821		1775	

7. Other main variances and reasons are as follows:

- Core systems work has fallen significantly this year from 211 to 145 days. Systems introduced as part of the ERP project are now more stable and established and, whilst improvements are still underway, the overall risk of these systems is falling. Systems that were reviewed last year in full such as Council Tax, Business Rates and Housing Benefits will be reviewed at a higher level. This reduces the resources needed and is reflective of well-established and overall stable systems. This has enabled us to focus more financial administration work on systems within directorates, hence the increase in Financial Administration work from 141 days to 218 days.

- **Must Do – Internal Projects.** This is a new category of work for this financial year and reflects projects that the service is required to participate in during the financial year such as the Active Navigation Project (a project being run by ICT to ensure the proper storage of electronic information and to reduce the cost of electronic document storage by removing unnecessary, duplicated and temporary files) and participation in the required “Peer Review” of the internal audit function. The UK Public Sector Internal Audit Standards requires that public sector internal audit procedures and processes are reviewed at least once every 5 years. Kirklees Council’s Internal Audit Service will be reviewing our compliance with the Standards during 2016/17, and we will; be conducting a review of Bradford Council’s audit function. Time included in the plan allows for supporting the Kirklees Council review and our independent assessment of Bradford Council’s Internal Audit Service.

RECOMMENDATION

8. The Audit Committee is asked to support the 2016/17 Internal Audit Plan.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

9. Effective oversight through the audit committee adds value to the Council operations in managing its risks and achieving its key priorities.

OPTIONS CONSIDERED AND RECOMMENDED OPTION

10. The audit plan shows the areas proposed for coverage in the year. 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 OUTCOMES

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

	Outcomes	Implications
	<p>All people in Doncaster benefit from a thriving and resilient economy.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Be a strong voice for our veterans</i> • <i>Mayoral Priority: Protecting Doncaster’s vital services</i> 	None
	<p>People live safe, healthy, active and independent lives.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Safeguarding</i> 	None

	<p>our Communities</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Bringing down the cost of living</i> 	
	<p>People in Doncaster benefit from a high quality built and natural environment.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	None
	<p>All families thrive.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	None
	<p>Council services are modern and value for money.</p>	<p>Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough</p>
	<p>Working with our partners we will provide strong leadership and governance.</p>	<p>The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.</p>

RISKS & ASSUMPTIONS

12. The Council must provide an effective internal audit if it is to meet its statutory obligations.
13. 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.

LEGAL IMPLICATIONS

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

FINANCIAL IMPLICATIONS

15. The revenue budget for the internal audit function carried out for DMBC is £525,000, including corporate recharges, and is within the Finance and Corporate Services Directorate agreed budget.

HUMAN RESOURCES IMPLICATIONS

16. None

TECHNOLOGY IMPLICATIONS

17. None

EQUALITY IMPLICATIONS

18. None

CONSULTATION

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

BACKGROUND PAPERS

Accounts and Audit Regulations 2015
UK Public Sector Internal Audit Standards
Council Risk Register

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Head of Internal Audit

**INTERNAL AUDIT
AUDIT PLAN 2016/17**

1. Purpose

- 1.1 This document provides details of the Internal Audit annual plan for 2016/17 for Doncaster Council. The definition of Internal Audit is set out in the UK Public Sector Internal Audit Standards (the Standards), as:

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

- 1.2 Internal Audit is also a statutory requirement. The Accounts and Audit Regulations 2015 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”

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

- 1.4 Internal Audit also has an important role in supporting the Director of Finance and Corporate Services to discharge 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.
- Accounts and Audit Regulations 2015 – to ensure the Council has an adequate and effective internal audit (see 1.2 above).

- 1.5 A further underlying objective of Internal Audit is to assist Doncaster Council in achieving its key priorities. Internal Audit contributes to these aims by helping to promote a suitably secure and robust internal control environment, including the effective management of risks that could prevent the achievement of key priorities..

- 1.6 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:

- Add value to the organisation through its activities;
- 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;
- 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.

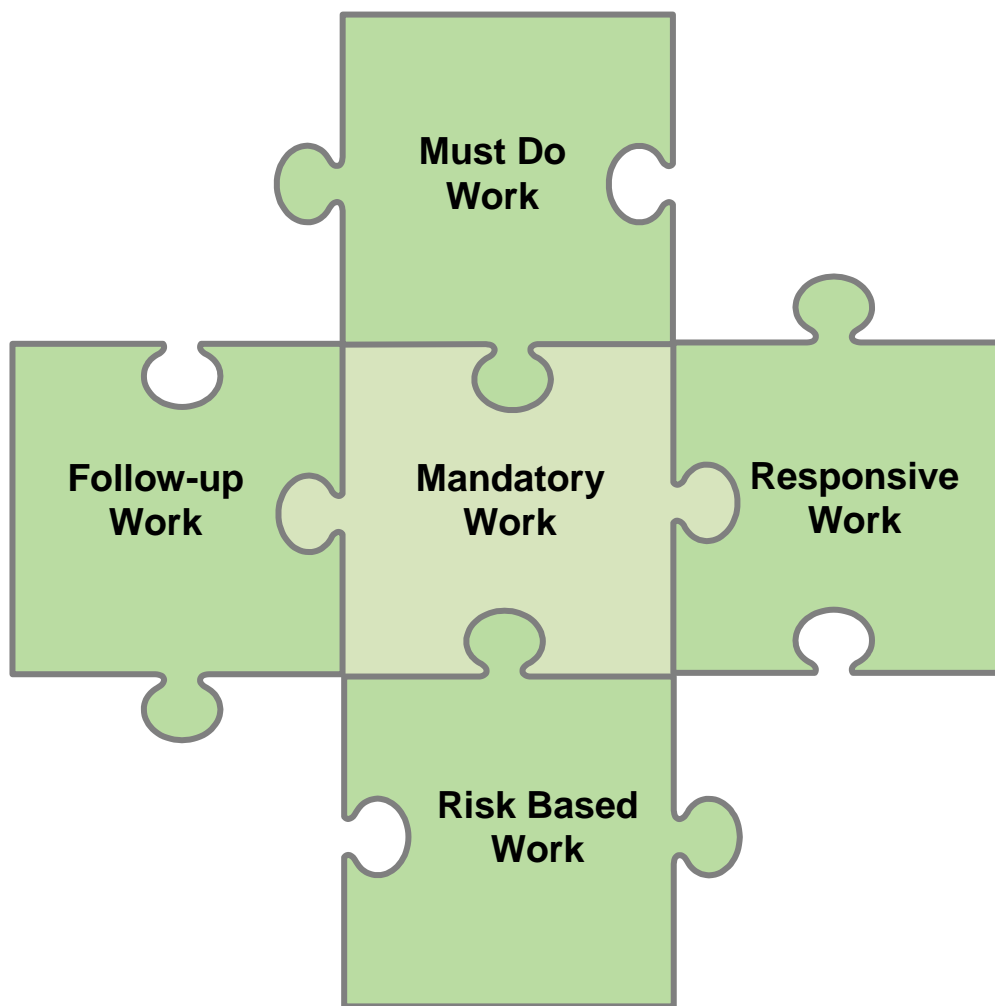
3. Basis of the Plan.

The plan has been prepared in line with the requirements of the Standards and associated guidance. It is focused on ensuring that the Council has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives. 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 attached at **Appendix 1**.

Details of the plans construction and various categories are given on the next page.

There are 5 main areas forming the audit plan:



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 and adding value to the organisation wherever resources are used;
- 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 assists the authority in the requirement to review the effectiveness of the internal control environment and prepare an Annual Governance Statement in line with the requirements of the Accounts and Audit Regs 2015.

- Review of fundamental financial systems and ICT arrangements to ensure there are adequate controls in place to produce accurate and complete statutory annual accounts.
- 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 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, Annual Governance Statement, risk management, schools and elements of the governance framework.

We 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
- Existing management and control environments, including information relating to any systems changes
- Views on the risk of fraud or error.

3.2 'Must Do' Work

'Must do' work includes:

- Reviews of governance arrangements
- Specific anti-fraud and corruption work including investigating items identified through the National Audit Office's National Fraud Initiative, and review of the Council's risk management arrangements.
- Auditing specific grant claims
- Counter fraud work
- Participation in peer reviews with other South and West Yorkshire Internal Audit teams.

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. Such work reflects best Internal Audit practice. A specific provision has been made in the plan for follow up work.

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.

On a quarterly basis, or as and when required, the plan will be reviewed. Any significant changes in risks or priorities for the Council will be examined and may result in changes. Audits that are deemed to be more important or higher risk will displace lower risk audits during this process, resulting in a flexed plan that keeps up to date with the Council's needs. Where changes are necessary to the audit plan, these will be reported at the next available Audit Committee.

3.5 Risk Related Work

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

In order to do this, Internal Audit reviews the Council's risk registers to identify the key risks faced by the Council in delivering its objectives. We also aim to review any significant service level risks. However, before accepting the contents of risk registers we must satisfy ourselves that the system and associated processes for identifying and recording risks are reliable. We also review the application of key policies, management control systems and processes that are crucial in controlling risks.

Risks have also been assessed through 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 e.g. OFSTED, Care Quality Commission, or internal activity such as Digital Council (business process re-engineering) reviews. Internal Audit is mindful to avoid any possible duplication of effort in this regard.

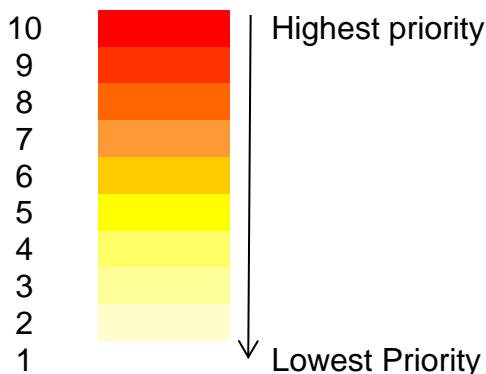
The plan will remain flexible and will be adapted during the course of the year to prioritise any new emerging issues or to address any changing risk associated with items included above.

Proposals for coverage under this part of the audit plan are shown in the table below. As part of our assessment, each of the audits put forward for review in the risk based category are given a priority rating from 1 to 10. Projects with the highest overall rating are selected for inclusion in the plan. This priority rating,

also assists Internal Audit in re-evaluating the plan should any plan revisions need to be included during the financial year.

The priority ratings used in this document are as follows:

Priority



Group and Project	Rationale / Coverage	Priority
Consultancy		
Better Care Fund Governance	Senior representatives from the Council and Doncaster CCG are to review the current governance arrangements in place over the Better Care Fund as it is considered that improvements need to be made. Internal Audit will provide advice and support over any proposed changes to these arrangements.	5
Cleaner Streets Performance Indicator	A requested review of the performance information / data quality behind the Cleaner Streets indicator as this is a publically published indicator subject to public challenge.	6
Early Help Collaborations-	As part of the Learning and Opportunities Transformation Plan, Internal Audit advice and support has been requested in establishing appropriate financial and governance arrangements for Early Help collaborations.	6
Financial Administration		
Bereavement Services – Financial Administration Review	A re-review of the financial administration arrangements within Bereavement Services. Significant issues were uncovered during the last review (2013/14) surrounding the management of debts owed to the Council from Funeral Directors. This re-review has been commissioned to ensure that the arrangements are now financially sound.	7
Car Park Income Management	Financial administration / contract administration review of car parking income and fines. (This review will look at the arrangements to ensure collected monies are properly administered and accounted for but will review contract monitoring arrangements where collections are made by a 3 rd party). This area is overdue for a full financial administration review.	7

Group and Project	Rationale / Coverage	Priority
Energy Team	A financial administration review of the Energy Team to ensure that income / grants are being properly dealt with and that financial systems in use are fit for purpose.	6
Financial Assessments	The Financial Assessments Team undertake financial assessments of users accessing care to determine the appropriate level of contributions that they need to make towards their respective care packages. Extensive financial assessment guidelines exist and the area was subject to changes from the Care Act 2014. This review will look at the arrangements for undertaking financial assessments, data sharing arrangements, data protection and any impacts caused by the introduction of Universal Credit.	9
Innovation Fund Grants	A review of the grant giving scheme and associated financial and anti-fraud controls surrounding the Innovation Fund in Adults Health and Wellbeing.	7
Planning - Financial Administration Review	A review of cash handling processes within the Planning Team	6
Voluntary and Community Support Fund	A risk based review of the new Voluntary and Community Support Fund allowing grants of up to £30k for community support. This will consider linkages with other grant funding sources to ensure that outcomes from the fund are maximised and there is no duplication between the various funding sources.	6
Governance		
Corporate Data Quality Strategy	The strategic risk register states that a data quality strategy will be re-developed during 16/17. Input into this is essential to ensuring that it is operationally effective. There are also proposals for a data hub for the council. Involvement in this technological item in terms of scoping is essential to ensure that maximised and data matching opportunities are exploited wherever possible.	9
Drainage Board governance support	Concerns were raised during 2014 about the operation of local drainage boards contributed to by Doncaster Council. Ongoing support has been provided to the boards in dealing with those concerns and further concerns which have been raised since.	10
Doncaster East Drainage Board	An urgent review of the Governance Arrangements for a major project undertaken for the Doncaster East Drainage Board.	10
Taxi Licensing / Children's Safeguarding	A review of tax licensing procedures, monitoring arrangements and other controls in relation to the transport of school children will be undertaken to ensure risks are appropriately controlled / mitigated.	8

Group and Project	Rationale / Coverage	Priority
Major Partnerships		
Children's Trust Contract Monitoring Arrangements	A review of the arrangements in place to monitor the performance of the Children's Trust through the review of contract monitoring arrangements.	10
Social Care Arrangements with Prison Partners	Overarching review ensuring care/safeguarding data protection risks are appropriately managed.	6
Management of Significant Changes		
Customer Services	A review of the Customer Services front line One Stop Shop service to ensure that data is properly safeguarded and financial processes (see below) are sound. Several services have been transferred to the team in the last 12 months including cash pay-outs to SAPAT clients and a review of the service in light of these has been requested.	7
Digital Council Programme	Liaison with, feed into and general advice and support to the Digital Council Programme on any interactions with financial systems that could have an impact on the control environment or financial implications.	6
ERP Phase 2	Advice to the ERP Phase 2 programme as it progresses to ensure that any impact on core financial systems and the Council's accounts and processes are understood, documented and properly managed.	8
Learning and Opportunities: Children and Young People Transformation Plan support	The Learning and Opportunities - Children and Young People Directorate is developing a comprehensive Transformation Programme. Internal audit will provide support for a number of areas within this programme as directed by the board.	5
Services transferring to the Children's Trust	Reviewing the management arrangements for the preparations to transfer the Children with Disabilities Service, Early Help Management and the Oaklands Centre services to the Children's Trust.	7
Universal Credit - Preparation and partnership working	Universal Credit has already been introduced in Doncaster for new single person job seeker claims. This has an impact on several areas including Troubled Families, Housing Benefits, SAPAT and other areas. This piece of work will review the potential impact and the arrangements in place to mitigate risks in key areas.	8

Group and Project	Rationale / Coverage	Priority
Procurement and Contracts / Major Project Management		
Contract Monitoring (review of Supported Living)	This audit will review how Adults, Health and Wellbeing ensure appropriate contracts are established and delivered to specification and that payments made reflect outcomes / services actually contracted / commissioned and delivered in the area of Supported Living Arrangements.	10
Stronger Families - Case Management System	A case management system for Troubled Families has been on the horizon during the last 2 financial years. Pressure to introduce a robust case management system is increasing. This piece of work will provide advice during the commissioning / build process to ensure that the case management system is robust and can support the Trouble Families Payment By Results Scheme.	9
Schools Financial Administration		
School Governance Agenda	This project has been set up to provide information, advice and support the (school) Governors' Support Service to ensure audit and governance issues are consistently dealt with across all schools.	7
School Themes - Parent Pay Financial Administration Review	Advice was given in 15/16 during the commissioning stage of the new schools payment system Parent Pay. This review will look at the system in practice and ensure that proper financial controls (from both the schools and schools catering side) are being put in place.	8
School Themes - Voluntary Funds	A thematic review of the administration of school voluntary funds across Doncaster maintained schools.	8
Value for Money		
Grey Fleet Savings Review	Requested review / data analysis of grey fleet usage across the authority to highlight areas of non-compliance with pool car policies. This review will not cover savings targets or make any judgement on whether these are likely to be achieved.	6

4. 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 2).

Internal Audit's establishment is 10.7fte.

5. Summary of 2016/17 Audit Plan.

Detailed below is the proposed allocation of resources for 2016/17 at a summary level:

Strand	Activity	2016/17 Days	2016/17 %	2015/16 Days	2015/16 %
Mandatory	Corporate	62		61	
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	VFM	12		10	
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		578	31%	494	28%
Total Plan		1821		1775	

More details of the 2016/17 Plan are provided in **Appendix 1**.

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.

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
- Adds value to the Council through its activities
- Ensures there is a strong control and governance framework operating within the Council
- Deters, detects and reduces fraud and the risk of fraud

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

Appendix 1

Mandatory		Follow-Up	
Core Systems		Follow up of external recommendations	10
Benefits	10	Follow-ups	81
Business Rates	10		
Cash Book	10	Previous Year Completions	
Council Tax	10	Previous Year Completions	60
Debtors	21		
Housing Rents	5	ICT Audit	
Payroll	10	Data quality - Home Care Salaries	15
Procure to Pay	16	Data quality review – (Supported Living)	15
Purchase card administration	16	Cyber Security Incident Policy and Testing	16
Stores (including vehicle stores)	21	Mobile Devices (including telephones)	21
Treasury Management	16		
Corporate		Schools Financial Administration	
Annual Governance Statement (input and challenge)	10	Schools and Schools of Concern	59
Annual Reporting	16	SFVS Challenge	10
Audit Committee Reporting	26		
External Audit Liaison	10	Must do	
Financial Administration		Counter Fraud	
Aiming High Respite Care Follow-up	16	Blue Badge - Anti Fraud Review	10
Central Print Unit	10	Business Doncaster - Loans and business support - Anti-Fraud and Financial Administration Review	16
Early Help - funding 2-4 year olds	10	Continual Analytics - Payroll to creditor matching	10
Land Charges	10	Counter Fraud Training and Money Laundering Training	10
Local Transaction Processing	46	Data Matching	80
SAPAT Responsive Review (Phase 2)	91	Governance	
Short break Respite Care Follow-up	16	Declarations of Interest - Counter Fraud Management	10
Travis Gardens Care Home Financial Administration Review	10	Equalities	10
Wickett Hern Road - Financial Administration Review	10	Information and Decisions Reported to the Council	10
		Risk Management	21

Detailed Audit Plan – Doncaster Council

Appendix 1

Grant and Performance Certification			
Disabled Facilities Grant		3	
Highways Grants (Various)		16	
Short- and Long-Term Support (SALT) return validation		10	
Stronger Families Claim 1		16	
Stronger Families Claim 2		16	
Internal Projects			
Active Navigation Clean-up		20	
Peer Review Arrangements		31	
Traded Services Event		2	
National Fraud Initiative			
National Fraud Initiative		15	
Responsive			
Advice and Short Term Consultancy			
Advice - Doncaster Council		61	
Advice - Schools		34	
Better Care Fund Pooled budget		5	
Stronger Families Programme Development Advice		5	
Fraud Investigations			
Fraud Investigations		135	
Risk			
Consultancy			
Better Care Fund Governance		10	
Cleaner Streets Performance Indicator		10	
Early Help Collaborations		11	
Contingency			
Contingency			166
Financial Administration			
Bereavement Services FA Review			10
Car Park Income Management			16
Energy Team			10
Financial Assessments			21
Innovation Fund Grants			10
Planning - Financial Administration Review			10
Voluntary and Community Support Fund			10
Governance			
Corporate Data Quality Strategy			10
Doncaster East Drainage Board			21
Drainage Board governance support			15
Taxi Licensing / Children's Safeguarding			10
Major Partnerships			
Children's Trust Contract Monitoring Arrangements			15
Drainage Board representation			6
Social Care Arrangements with Prison Partners			15
Management of Significant Changes			
Customer Services			15
Digital Council Programme			16
ERP Phase 2			26
Learning and Opportunities Transformation Plan support			21
Services transferring to the Children's Trust			10
Universal Credit - Preparation and partnership working			15

Detailed Audit Plan – Doncaster Council

Appendix 1

Procurement and Contracts / Major Project Management	
Contract Monitoring (review of Supported Living)	20
Stronger Families - Case Management System	16
Schools Financial Administration	
School Governance Agenda	21
School Themes - Parent Pay Financial Administration Review	10
School Themes - Voluntary Funds	15
Value for money	
Grey Fleet Savings Review	12
Grand Total	1821

NB the above table is subject to rounding

APPENDIX 2: CALCULATION OF AUDIT RESOURCES 2016/17

	2013/14	2014/15	2015/16	2016/17
Gross Days	2645	2715	2679	2788
Less: annual and statutory leave (and TOIL)	424	453	476 *	485**
maternity leave	0	151	0	0
special leave (other)	5	6	8	9
unpaid leave	13	13	20	8
Election leave	9	7	11	12
Available days:	2194	2085	2164	2273
Less: Sickness	68	77	64	70
Service development and improvement	26	24	24	56 ⁺
Professional training and CPD	122	100	108	129 [^]
Management & supervision	164	157	167	174
Administration & support	25	22	26	24
Planned Days	1789	1705	1775	1821

Notes / Explanations

*This increase is caused mainly by the fact that Easter falls twice within the 2015/16 financial year.

** Increase caused by a change in Council policy surrounding the use of Time Off In Lieu (TOIL). This change is mandating the discharge of significant amounts of Toil built up during investigations during previous financial years.

⁺ This increase is caused by the re-tendering of a contract for the provision of internal audit software (which is now due out of contract).

[^] This increase is caused by staff turnover. A member of the audit team left the Council in February 2016 and is to be replaced with a trainee post. This post will require additional investment in training.