

Appendix A

Lincolnshire County Council Draft Internal Audit Plan 2011/12 October to March

| Activity | Days | Indicative Scope |
|--|------|--|
| Children's | | |
| Additional needs statementing | 10 | Review of the processes followed by the Additional Needs Statementing team and their performance to ensure they are effective |
| Performance Management | 10 | Review of the effectiveness of management and application of performance monitoring processes in view of a significant reduction in the performance team's resources |
| Adults | | |
| We are currently reviewing Adult Services with a view to determining the best use of the 50 days. It will likely be a mix of audits, follow-up of previous audits, and on-going monitoring of actions and performance. | 50 | |
| Communities | | |
| Historic Lincoln | 5 | Follow-up of audit completed in January 2011 which gave limited assurance, to ensure issues and emerging risks have been addressed |
| Carbon Reduction Commitment | 10 | Review of the protocols for compliance with the carbon reduction commitment and data capture and analysis systems |
| Highways Alliance | 10 | Review of the management of the highways alliance contract to ensure effective monitoring of performance and achievement of contractual requirements |
| Concessionary Fares | 2 | Follow-up of previous work undertaken on the management and application of the concessionary fares scheme which identified emerging risks in quarters 3 and 4 |
| Resources | | |
| Mouchel Contract | 10 | Review of the management and of the Mouchel contract to ensure effective monitoring of performance and achievement of contractual requirements. We will |

| Activity | Days | Indicative Scope |
|--|------|--|
| | | also review the plans being put in place for the re-tendering of this contract. |
| Financial transaction testing | 60 | Testing of transactions from the main financial systems to ensure accuracy and compliance with regulations |
| Payroll | 20 | Analytical review and systems audit focusing on: starters, leavers, and pay claims and travel. |
| Creditors | 25 | Systems review focusing on: masterdata, purchase orders & Invoice processing and payment runs. |
| Budget management | 5 | Health check on budget planning and control – leverage assurance via Assistant Director of Finance and Directorate Heads of Finance |
| Procurement Card | 10 | Due diligence – systems approach with analytical review focusing on process, security, accuracy and usage. |
| Tendering & award of contracts | 20 | Due diligence – review of revised arrangements to ensure process is efficient & effective. Approach to assess level of compliance with Contract Regulations (excl. Adult Social Care). |
| IT Audit | | |
| IT Security – Starters and Leavers | 8 | To review user access to our IT network/systems in light of the impact of workforce change. |
| Integrated Children System | 15 | Providing assurance around security and data integrity in this critical system. |
| ICT Management Arrangements | 15 | Providing assurance on the effectiveness of our IT Management Arrangements inc: <ul style="list-style-type: none"> § Structures § Delivery § Finance (VfM) |
| Other | | |
| Assurance Mapping | 70 | Completing and on-going update of the Council’s assurance map |
| Register of Interests | 5 | Due diligence – to ensure process is effective and assess the level of compliance with policy. |
| Contingency for Emerging Risks / ad hoc work | 35 | |

| Activity | Days | Indicative Scope |
|--|------------|--|
| Schools | 275 | Schools audits, final account audits, and work to meet the on-going requirements of Children's Services financial standards. |
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| Total Days April-September 2011 | 670 | |