



## Lincolnshire County Council Internal Audit Plan 2016/17



## What we do best ....

Innovative assurance services

Specialists at internal audit

Comprehensive risk management

Experts in countering fraud

## ..... And what sets us apart

Unrivalled best value to our customers

Existing strong regional public sector partnership

Auditors with the knowledge and expertise to get the job done

Already working extensively with the not-for-profit and third sector

|  |          |
|--|----------|
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## Introduction

1. This report summarises the proposed work of Internal Audit for 2016/17. The aim is to give a high level overview of areas we are likely to cover during the year- giving you an opportunity to comment on the proposals.
2. The audit plan has been developed to enable us to respond to changes during the year. Whilst every effort will be made to deliver the plan, we recognise that we need to be flexible and prepared to revise audit activity – responding to changing circumstances or emerging risks. The plan is therefore a statement of intent – our liaison meetings with senior management will enable us to firm up audit activity during the year.

Internal Audit is a statutory service required under the Account and Audit Regulations 2011 (amended 2015). We provide independent assurance designed to add value and improve how the Council operates. We help the Council achieve its priorities and objectives by bringing a systematic, disciplined approach to evaluate and improve the management of risk, control and governance processes.

4. Our work is carried out in conformance with the UK Public Sector Internal Audit Standards. These require that the scope of Internal Audit covers the whole range of the Council activities – seeking to provide an annual internal audit opinion on the governance, risk and internal control environment of the Council which has been established to:
  - Achieve strategic objectives
  - Ensure effective and efficient operational systems and programmes
  - Safeguard assets and interests of all kinds (including risks that relate to work it undertakes through partnerships)
  - Ensure the reliability and integrity of financial and operational information
  - Ensure economic, efficient and effective use of council resources
  - Ensure compliance with established policies, procedures, laws, regulations and contracts.

## Our Internal Audit Strategy

5. Our Internal Audit strategy has been developed to take into account management's assessment of risk including those set out in strategic and operational risk registers and the assurances present on the Council's critical systems and key projects (the Council's assurance map).
6. We also use our own risk assessment against each activity assessing their significance, sensitivity and materiality – ranking the activity as high, medium or low risk. This allows us to prioritise possible areas to be included in the plan on the basis of risk. A copy of our risk assessment methodology is attached in Appendix A.
7. Our aim is to align our work with other assurance functions – seeking to look at different ways of leveraging assurance to help us to maximise the best use of the Internal Audit resource and other assurance functions in the Council.
8. By adopting this approach it is possible to give the Council comfort that there is a comprehensive risk and assurance framework with no potential gaps. Internal Audit are then able to use our risk assessment and the assurance map to target resources to minimise duplication of effort through sharing and coordinating activities with management and other management oversight functions.
9. We have identified the level of assurances in place by using the "Three lines of assurance" model – See Figure 1 below.
10. Figure 2 below shows the overall assurance levels on the Council's critical service areas / activities.
11. We intend to leverage assurance from these other sources to enable the Head of Internal Audit to provide their Annual Audit opinion on the Council's governance, risk and control framework for 2017.

Figure1 - The Three Lines of Assurance Model

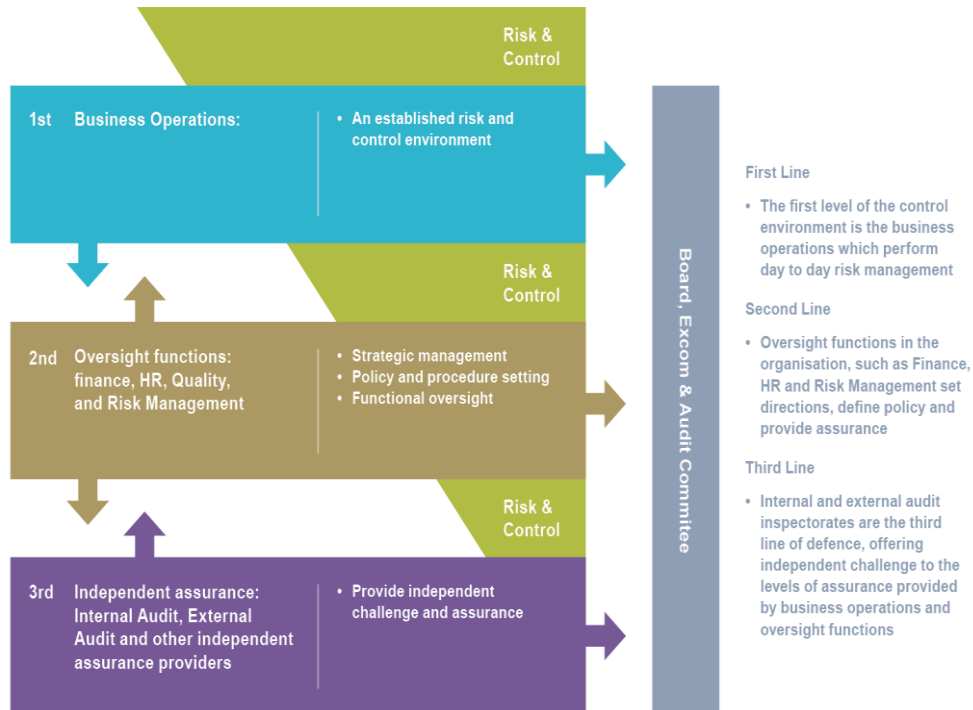
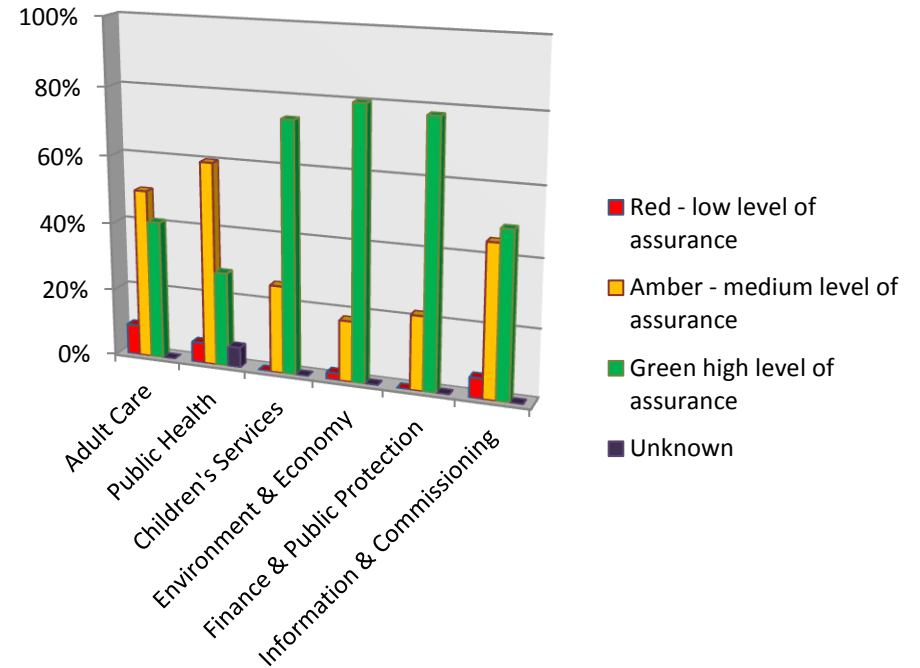


Figure 2 – Overall Assurance Levels 2016



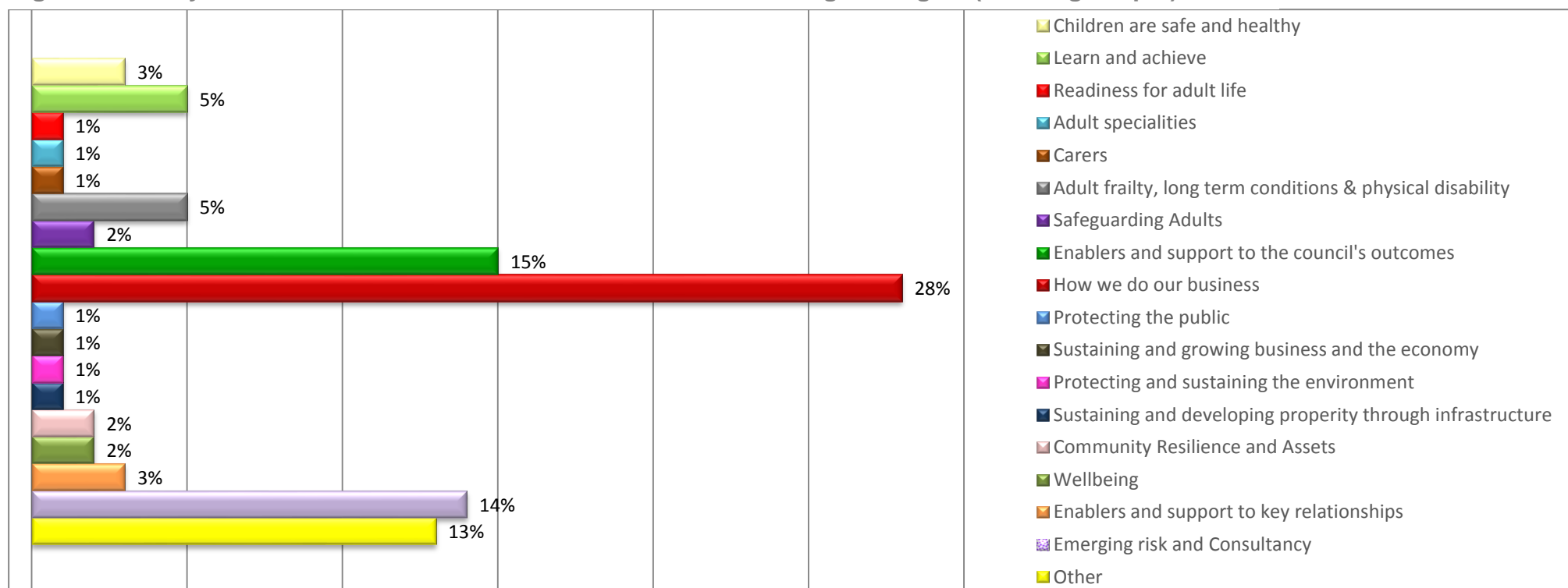
12. We co-ordinate our work on key financial systems with the Councils External Auditors, KPMG. We work to a joint working protocol which sets out where the External Auditor seeks to place reliance on our work. This ensures that the Council gets the most out of its combined audit resource – keeping audit fees low.



13. We propose to allocate our audit resources across each Commissioning Strategy as shown in figure 3 with the proposed audits detailed in Appendix C. The audit plan identifies some specific areas that will be delivered but also provides some unallocated time for audit and consultancy assignment agreed with management during the year. This will enable the audit team to respond to any new emerging risks that arise during the year where management requires independent assurance.

14. The Council's Internal Audit Plan is **1330 Days** – an increase of **9%** compared to last year.

**Figure 3 – Analysis of Internal Audit Resource across Commissioning Strategies (showing % split)**



15. The Combined Assurance Status reports provides management and members with insight over the current levels of assurance over the Council's critical activities, key projects and risks however the Audit Committee may wish to specifically request assurance information directly from management for those items not in the Internal Audit Plan. Analysing the assurance map identified a number of specific critical and low risk activities – which we do not have the resources to review – these are shown in Appendix C.

16. Assurance Lincolnshire operates in conformance with standards of best practice applicable to Internal Audit – in particular the UK Public Sector Internal Audit Standards and the CIPFA Local Government Application Note. Our audit team offers a wide depth of knowledge and experience gained across different organisations. We promote excellence and quality through our audit process, application of our Quality Assurance Framework (Appendix D) and our training and development programme.

17. Our Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication.

18. Our Internal Audit Charter sets out the nature, role, responsibilities and

authority of the Internal Audit service within the Council – this was approved by the Audit Committee. Internal Audit remains sufficiently independent of the activities that it audits to enable auditors to perform their duties in such a way that allows them to make impartial and effective professional judgements and recommendations.

19. We use a number of ways to monitor our performance, respond to feedback and seek opportunities to improve. Evidence of the quality of our audits is gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.

20. Our performance measures are set out below in Figure 4 for information:

**Figure 4: Our performance measures**

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| Performance Indicator                         | Target   |
|---|--|
| Percentage of plan completed                  | 100% (revised plan)  |
| Percentage of key financial systems completed | 100%   |
| Percentage of recommendations agreed*         | 100%   |
| Percentage of recommendations implemented*    | 100%   |
| Timescales                                    | <ul style="list-style-type: none"> <li>Draft report issued within 10 working days of completing audit</li> <li>Final report issued within 5 working days of closure meeting/receipt of management responses</li> <li>Period taken to complete audit – 80% completed within 2 months from fieldwork commencing to the issue of the draft report.</li> </ul> |
| Client feedback on Audit (average)            | Good to excellent  |



\* Achievement of the performance measures on recommendations agreed and implemented are not within our control. These are reported so the Audit Committee can see what actions management have taken. The details of any recommendations not agreed will be included in the executive summary and report to Committee.

21. The County Council works in partnership with the City of Lincoln for the provision of internal audit services to their own authorities and authorities with whom they have contractual or other agreements.

22. By working together the partnership aims to be:

*'the best audit assurance provider for Lincolnshire public sector agencies'*

23. The partners deliver 5 of the 8 Lincolnshire Local Authority internal audit functions – plus Newark and Sherwood District Council. We have developed excellent relationships, demonstrating the relevant skills and expertise to deliver a comprehensive audit service to our clients. By working together we improve the overall quality of the service provided through:

- Sharing of knowledge and experience
- Adoption of leading audit techniques and methods
- Pooling resources across the organizations to make savings, improve efficiency and offer greater value for money to our clients through streamlining our audit plans to audit/research specific areas of common interest.

24. The County Council has four significant external clients:

- North Kesteven District Council
- West Lindsey District Council
- Newark and Sherwood District Council
- Lincolnshire Academies

24. The net income generated from this arrangement is £65,218; our external clients contribute 11% to LCC Audit and counter fraud operating costs. Our budget also includes income of £40,000 for fraud recoveries and investigation income – we usually exceed this target. Figure 5 below shows how our resources are distributed across our clients.

25. The delivery model for the Internal Audit Service is mixed – a combination of in-house staff and external resources. This enables the service to be responsive to changing demand and buy in specialist resources as required e.g. ICT Audit.

26. There are sufficient resources to support the Section 151 Officer. This helps ensure the Council meets the requirements of the Accounts and Audit Regulations for maintaining and adequate and effective internal audit function and governance, risk and internal control environment.

27. The net budget for the Internal Audit Service, including Counter Fraud for 2016/17 is £577,430 - a reduction of £26,931 (5%).

28. The service was reviewed during 2015 with the aim of maximizing the use of audit resources - balancing the provision of an effective internal audit service with what the Council can afford.

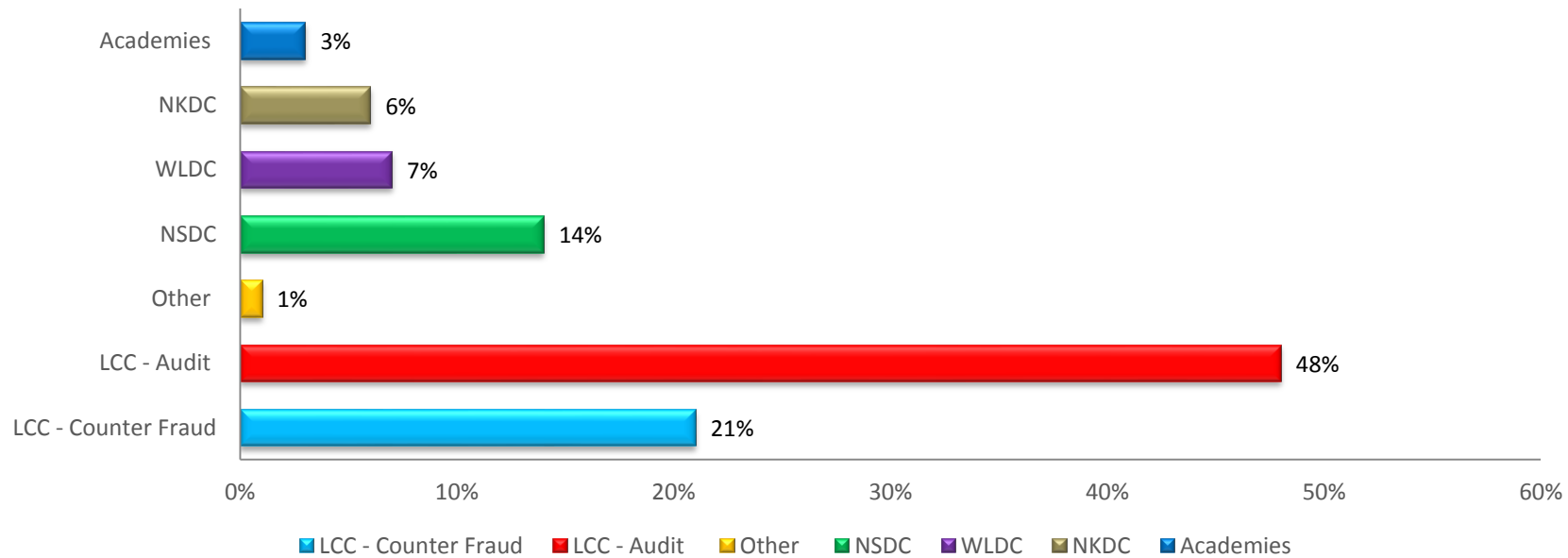
29. The review will inevitably have some impact on the delivery of the plan during the year due to organisational change.

30. The service also generates income of £56,500 through providing an Academies Insurance product and risk management services.

31. The above initiatives minimize the overall cost of the Audit and Risk Service to the Council with any underspends and fraud recoveries being made available to other Council priorities/services.



Figure 5: Resource allocation across our client base



### Value / Volume

This assessment is based on either the cost to the council, the volume of transactions that the activity is handling or a combination of the two

- 0 – Not material
- 1 – Minor importance (up to £500k budget and approx. weekly transactions)
- 2 – Important (up to £5m budget and up to daily transactions)
- 3 – Material (over £5m budget and multiple transactions daily)

### Audit rating

- 0 – recent review no significant findings (full / substantial)
- 1 – Recent review with findings (limited)
- 2 – Not recently reviewed (3 years)
- 3 – Recent review – number of significant findings (No assurance)

5

### Sensitivity / Profile (Risk)

This assessment is about the impact if things went wrong, how much interest would there be and how much would this impact on reputation

- 0 – low (internal system)
- 1 – Medium profile
- 2 – High profile

### Significance

This assessment reflects how important the activity is to the authority and its residents

- 0 – not significant
- 1 – Minor significance
- 2 – Significant
- 3 – Very significant

### Changes to people / systems

- 0 – no changes
- 1 – Minor changes
- 2 – Significant changes
- 3 – New system or team

### Other assurance

Other assurances we have identified during the mapping process and how much reliance we can place on these.

- 0 – high level of assurance – e.g. Snr mgmt. oversight / management reporting / activities / external review / scrutiny
- 1 – Moderate level of assurance – management assurance
- 2 – Low level of assurance – new area – assurance unknown – emerging risk

| Risk score |     | Risk score |     | Risk score |      |
|------------|-----|------------|-----|------------|------|
| 1          | Low | 7          | Med | 12         | High |
| 2          |     | 8          |     | 13         |      |
| 3          |     | 9          |     | 14         |      |
| 4          |     | 10         |     | 15         |      |
| 5          |     | 11         |     |            |      |
| 6          |     |            |     |            |      |

## Appendix B – Draft Internal Audit Plan 2016/17

| Link to Risk register                                   | Management request | IA Risk Score | Combined assurance rating | Audit Area                                    | Assurance Being Sought  | Days |
|---|--------------------|---------------|---------------------------|---|---|------|
| Commissioning Strategy 1: Children are Safe and Healthy |                    |               |                           |   |   |      |
|   | ✓                  | 5             | G                         | Families Working Together                     | Audit sign off as per the requirements of the grant.  | 40   |
| 1   |                    | 10            | G                         | Child Sexual Exploitation (CSE) joint working | Confirm a strategy and local action plan setting out the roles and responsibilities of all partner organisations is in place. Adequate data and intelligence gathering arrangements exist between key providers to ensure a joined-up response in dealing with children at risk of sexual exploitation.   |      |
| 1   |                    | 10            | G                         | Missing Children                              | Confirm that LCC complies with its statutory requirements in relation to missing children to include consideration of risks in relation to Child Sexual Exploitation and Radicalism. Assurance will be sought over 3 strands: <ul style="list-style-type: none"><li>Children missing from home or care</li><li>Children missing education</li><li>Children not receiving 25 hours education per week</li></ul> Our audit will leverage assurance from other sources of recent review, where possible. |      |
|   |                    |               |                           | Total   |   |      |
| Commissioning Strategy 2: Learn and Achieve             |                    |               |                           |   |   |      |
|   |                    | 9             | A                         | Social Care and SEND transport                | Over transitional arrangements from the current providers to the new arrangements that will commence January 2017   |      |
|   |                    | 12            | A                         | School Admissions                             | Confirmation that the risks regarding implementation of new admissions software have been managed to minimise disruption to schools.  |      |

|   |   |    |       |   |   |    |
|---|---|----|-------|---|---|----|
|   |   | 9  | R     | Inclusion   | Verify that the 'Inclusive Lincolnshire' strategy is embedded across Lincolnshire education settings and how the Behaviour Outreach Support Service (BOSS) success is measured and reported.                                | 60 |
|   |   | 11 | A     | Local Authority Arrangement for Supporting School Improvement | Sufficiency of transition arrangements for moving from a contracted service to a sector led approach.   |    |
|   |   | 10 | R     | SEND reform   | Update on embedding of the new SEND framework in key areas of the service.  |    |
|   |   |    | Total |   |   |    |
| Commissioning Strategy 3: Readiness for Adult Life                                    |   |    |       |   |   |    |
|   | ✓ | 8  | A     | Careers Advice  | That the alternative delivery model for careers advice to young people achieves required outcomes.  | 10 |
|   |   |    | Total |   |   |    |
| Commissioning Strategy 5: Adult Specialities  |   |    |       |   |   |    |
|   | ✓ | 14 |       | Transfer of the attendance allowance                          | Support and advice in development of arrangements for the transfer of responsibilities of attendance allowance from Department of Work & Pensions to LCC – maximising governance, risk management and control arrangements. | 10 |
|   |   |    | Total |   |   |    |
| Commissioning Strategy 6: Carers  |   |    |       |   |   |    |
|   |   | 12 | A     | CSC Carers Team   | Confirm Carers mobilisation plan complete and progress made against delivery of this plan.  | 15 |
|   |   |    | Total |   |   |    |
| Commissioning Strategy 7: Adult Frailty, Long Term Conditions and Physical Disability |   |    |       |   |   |    |
| 9   |   | 11 | A     | Workforce Development   | That the workforce development plan is embedded and delivery arrangements and monitoring are effective to develop and maintain a skilled workforce.   |    |
|   |   | 12 | A     | Assessment of needs / Annual care assessments                 | That there are effective processes and procedures are in place to ensure that timely reviews/reassessments of current and new service user's needs are being undertaken.  |    |
| 4   |   | 11 | G     | Provider payments – validation and data quality               | Confirm there are effective systems and processes in place for validation and authorisation of payments to various providers of care and support for Adults.  |    |
|   |   | 9  | G     | Client Contributions Policy                                   | Confirm that the new contributions policy has been fully implemented and is applied consistently to all applicable service users.   |    |
| 5   | ✓ | 11 | G     | Better Care Fund  | Confirm adequacy of governance, financial management and performance monitoring arrangements to ensure the BCF meets its objectives in the medium term.   |    |

|   |  |    |   |   |  |            |
|---|--|----|---|---|--|------------|
| 5   |  | 13 | A | Integration with Health                                       | Progress and delivery of the plan to integrate Health and Social Care.   |            |
|   |  |    |   |   | <b>Total</b>   | <b>70</b>  |
| <b>Commissioning Strategy 8: Safeguarding Adults</b>                            |  |    |   |   |  |            |
| 2   |  | 9  | G | Adult Safeguarding – Follow up of Peer review action plan     | That actions resulting from the June 2016 peer review of adult safeguarding are progressing as agreed and ensuring desired outcomes.   |            |
| 2   |  | 9  | G | Domestic Homicide Reviews                                     | Follow up of Domestic Homicide Reviews involving LCC to confirm that agreed actions have been taken or are progressing and that lessons learnt are embedded.   |            |
|   |  |    |   |   | <b>Total</b>   | <b>25</b>  |
| <b>Commissioning Strategy 9: Enablers and support to the Council's outcomes</b> |  |    |   |   |  |            |
| 11  |  | 16 | R | SERCO – Agresso Post Implementation Review                    | Review of the implementation of Agresso throughout the key stages of the project, go live and post implementation issues and resolution in order to identify lessons learnt.   |            |
| 11  |  | 16 | R | ICT - Key Application Audit – Agresso                         | Overall Administration of this key application, to include Access, Security and Processing controls.   |            |
|   |  | 15 | R | ICT - Key Application Audit – Case Management System (MOSIAC) | Overall Administration of this key application, to include Access, Security and Processing controls.   |            |
|   |  |    |   | ICT Audit   | <p>Scheduling of individual ICT audits to be agreed in year. Possible areas for focus include:</p> <ul style="list-style-type: none"> <li>• ICT provider governance arrangements</li> <li>• ICT strategy</li> <li>• Data Sharing</li> <li>• Change Control</li> </ul> <p>We will discuss and agree the final ICT plan with the Chief Information and Commissioning Officer</p> |            |
|   |  | 6  | G | Business Support  | Confirm effective and efficient support is given at the right time, place and people to meet the needs of the business   |            |
| 8   |  |    | A | Service Transformation  | Confirm that service reviews, restructures and reductions have been performed in line with the commissioning cycles and aligned to budget plans.   |            |
|   |  | 10 | G | Contracts   | Management of capital and revenue contracts  |            |
|   |  |    |   |   | <b>Total</b>   | <b>200</b> |



| Commissioning Strategy 10: How we do our business |   |    |   |                                   |  |     |
|---|---|----|---|-----------------------------------|--|-----|
|   |   |    |   | Corporate Complaints              | Review of the complaints process to provide assurance that it is fit for purpose and meeting targets in resolving customer complaints at the earliest contact.   | 385 |
|   |   | 7  | G | Corporate Policies and Procedures | Assurance over effectiveness of Corporate Policies and Procedures in providing the 2 <sup>nd</sup> line of the 3 lines of assurance model.   |     |
|   |   | 5  | G | Scrutiny functions                | Assurance over effectiveness of Scrutiny functions in providing the 2 <sup>nd</sup> line of the 3 lines of assurance model.  |     |
|   |   |    |   | Performance Management            | Assurance over effectiveness of performance management in providing the 2 <sup>nd</sup> line of the 3 lines of assurance model.  |     |
|   | ✓ | 8  | G | Pension Fund                      | British Wealth Funds - this will change how money is invested and will result in changes for Pensions Committee  |     |
|   |   | 10 | A | Budget Management                 | Should be more self-service (although other Agresso issues have impacted)  |     |
| 7 & 11  |   | 8  | A | Bank reconciliation               | Key systems that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.<br><br>How often Internal Audit review these activities depends on previous assurance opinions, when we last examined the activity and if there has been any significant changes to the system or senior management. We also consider the requirements of External Audit. |     |
| 7 & 11  |   | 13 | R | General Ledger                    |  |     |
| 7 & 11  |   | 13 | R | Payroll                           |  |     |
| 7 & 11  |   | 9  | A | Income                            |  |     |
| 7 & 11  |   | 14 | R | Creditors                         |  |     |
| 7 & 11  |   | 10 | A | Debtors                           |  |     |
| 7 & 11  |   | 8  | A | Treasury Management               |  |     |
| 7   |   | 11 | R | VAT                               |  |     |
| 7 & 11  |   |    | A | Key Control Testing               | Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.  |     |
| 7 & 11  |   |    | A | Schools                           | Periodic audits of maintained schools.   |     |
|   |   |    |   | Total                             |  |     |
| Commissioning Strategy 11: Protecting the Public  |   |    |   |                                   |  |     |
|   |   | 9  | A | Trading Standards                 | Capacity issues are managed using a risk based methodology and the future model based on income generation is realistic and deliverable.   | 10  |
|   |   |    |   | Total                             |  |     |

| Commissioning Strategy 12: Sustaining and growing business and the economy             |   |    |   |                                    |  |    |
|--|---|----|---|------------------------------------|--|----|
|  |   | 9  | G | European Regional Development Fund | Accounts are adequate to support expenditure in line with grant conditions.  | 10 |
|  |   |    |   | Total                              |  |    |
| Commissioning Strategy 13: Protecting and sustaining the environment                   |   |    |   |                                    |  |    |
|  | ✓ | 12 | A | Joint Waste Management Strategy    | Review to provide assurance on waste management strategy applied. To include management of overspends – prediction and prevention.                 | 10 |
|  |   |    |   | Total                              |  |    |
| Commissioning Strategy 14: Sustaining and developing prosperity through infrastructure |   |    |   |                                    |  |    |
|  |   | 8  | G | Highways Maintenance Contract      | Support and advice on project to implement the recommendations of the 'Cranfield University work'.   | 25 |
|  | ✓ | 10 | A | Planning software procurement      | Support and advice in procurement and development of a new planning management system to ensure adequate governance, risk management and controls. |    |
|  |   |    |   | Total                              |  |    |
| Commissioning Strategy15: Community Resilience and Assets                              |   |    |   |                                    |  |    |
|  |   | 9  | A | Heritage sites                     | Effective governance and financial and stock management in key sites   | 25 |
|  |   | 7  | A | Lincolnshire Archives              | Support and Advice on the planning process for relocation of the archives to a new site  |    |
|  |   |    |   | Total                              |  |    |
| Commissioning Strategy 16: Wellbeing   |   |    |   |                                    |  |    |
| 10   | ✓ | 8  | A | Local Commissioning Framework      | The effectiveness of the new Local Commissioning Framework. The Framework will be tested using the Libraries procurement as a sample.              | 20 |
|  |   | 6  | A | ICES                               | The new contract is being effectively managed and is delivering efficiencies as set out.   |    |
|  |   |    |   | Total                              |  |    |
| Commissioning Strategy 17: Enablers and support to key relationships                   |   |    |   |                                    |  |    |
|  |   | 5  | G | Partnership Management             | High level review of the process in place for managing and monitoring partnerships.  | 35 |
|  |   | 14 | A | Devolution                         | Confirming effectiveness of governance arrangements of the devolved committee.   |    |
|  |   |    |   | Total                              |  |    |
| Other relevant Areas   |   |    |   |                                    |  |    |
|  |   |    |   | Combined Assurance                 | Updating assurances on the Council's assurance map with senior managers and helping to co-ordinating the annual status report.                     |    |

|                    |                              |   |      |
|--------------------|------------------------------|---|------|
|                    | Follow up of Recommendations | Audit Reports issued during 2015/16 where an audit opinion of 'major improvement' or 'inadequate' will be followed to establish progress in implementing agreed management actions. |      |
|                    | Consultancy & Emerging risk  | To enable Internal Audit to respond to changes during the year we will meet regularly with Senior Management to agree which areas to focus our audit assurance work.                |      |
|                    | Advice & Liaison             |   |      |
|                    | Annual Report                |   |      |
|                    | Annual Governance Statement  | Support development of the AGS and review of the local code of governance in light of the revised CiPFA SOLACE guidance   |      |
|                    | Audit Committee              |   |      |
|                    | Total                        |   |      |
| Total Planned Days |                              |   | 1330 |

## Appendix C – Auditable Areas not included in 2016/17 Plan

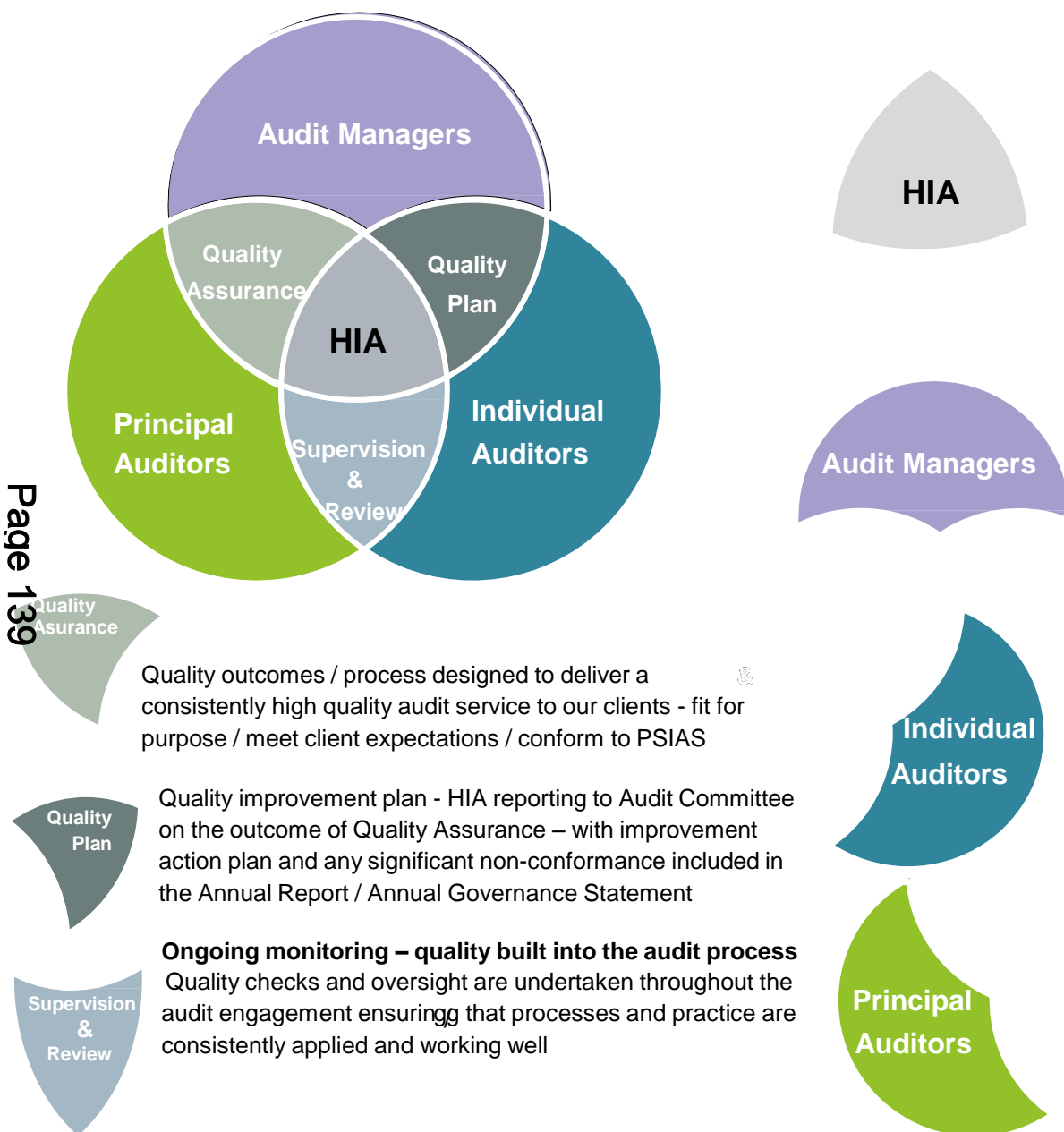
| Link to Risk register | Commissioning Strategy | IA Risk Score | Combined assurance rating | Audit Area                                   | Assurance Sought   |
|-----------------------|------------------------|---------------|---------------------------|--|--|
|                       | 2                      | 9             | A                         | Home to School / College Transport           | Budget pressures are being managed   |
|                       | 1                      | 7             | A                         | Children's Adolescent Mental Health Services | Level of provision is adequately meeting Lincolnshire needs  |
|                       | 1                      | 11            | A                         | Public Health Nursing Commissioning          | The commissioning process as it progresses through the stages  |
|                       | 2                      | 10            | R                         | Closing the Attainment Gap                   | Trend of improvement in closing the gap in secondary schools   |
|                       | 4                      | 10            | A                         | Children's Centres                           | Smooth transition into new roles and responsibilities, post restructure  |
|                       | 1                      | 8             | A                         | Parent Partnership                           | Improvement in processes and efficiencies in service   |
|                       | 1                      | 9             | A                         | Education of Looked After Children           | Better outcomes for Looked After Children in education in relation to attainment, inclusion and post 16 progression.               |
|                       | 3                      | 11            | A                         | Sixth form settings                          | Adequate support and guidance is provided to sixth forms to ensure a sustainable, effective and efficient provision in the county. |
| ✓                     | 9                      | 7             | A                         | Strategic workforce planning                 | The service develops an appropriate workforce plan   |
|                       | 7                      | 13            | A                         | Carers                                       | The Carers mobilisation plan is complete and progress is being made against the delivery of the plan.                              |
|                       | 9                      | 9             | A                         | Property Management                          | The Corporate Landlord project is progressing and delivering the desired outcomes.   |
|                       | 10                     | 10            | A                         | Pension Administration                       | SERCO admin duties are timely, effective and work well with the West Yorkshire Pension Fund.                                       |

|  |    |    |   |  |  |
|--|----|----|---|--|--|
|  | 10 | 13 | R | Accountancy Closedown                              | Information from Agresso is up to date and accurate so accountancy can closedown the financial year  |
|  | 10 | 6  | A | Insurance  | Progress continues to be made with the insurance improvement plan  |
|  | 11 | 8  | A | Business Continuity                                | The actions for improvement agreed in 15/16 Internal Audit are implemented   |
|  | 11 | 7  | A | Community Safety Partnership                       | Management of commissioning services and contract management during times of funding uncertainty   |
|  | 12 | 7  | A | Economic Regeneration sites and incubation centres | Resolution of Agresso issues have reduced the risk around financial information for these sites.   |
|  | 13 | 10 | A | Development management                             | Staff shortages are managed to ensure statutory targets for planning applications are met.   |
|  | 16 | 6  | A | Disabled Facilities Grants                         | Adequate reports are received from district councils to be confident that the districts spend funds in line with grant conditions.                     |
|  | 16 | 8  | R | Coroners   | That planned changes to the service progress well and stakeholders are consulted and their feedback considered to the degree warranted by the changes. |



## Appendix D - Quality Assurance Framework

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### Annual self- assessment

- Head of Internal Audit - develop & maintain Quality Assurance Improvement Programme (QAIP) & improvement action plan
- Focus on evaluating conformance with Internal Audit Charter, definition of Internal Audit, Code of Ethics & the Standards
- Arrange an External Assessment – co-ordinated with Audit Committee (planned for 2015)

### Periodic quality assurance assessments

- Obtain periodic assurance that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit practice standards
- Provide HIA with quarterly highlight reports on outcome of reviews
- Conduct all audit engagements in accordance with audit practice standards / PSIAS
- Behave at all times in accordance with the Code of Ethics / Code of Conduct
- Promote the standards and their use throughout the Internal Audit activity
- Commitment to delivering quality services
- Obtain on-going assurance that that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit practice standards
- Undertake engagement supervision and review. The extent of supervision needed will depend on the proficiency and experience of the internal auditors and the complexity of the engagement.

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