



For All Your Assurance Needs



Lincolnshire County Council Internal Audit Plan 2017/18

Date: March 2017

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 2017/18. 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.
3. 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:

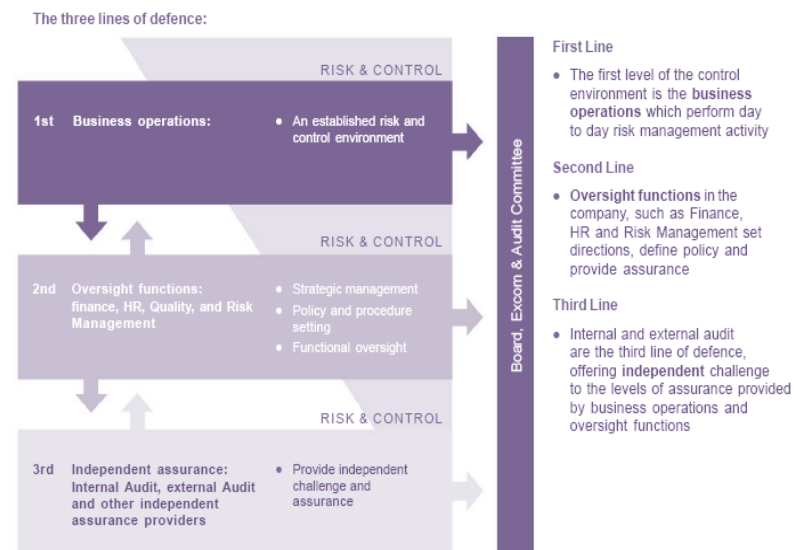
- Achieve strategic objectives
- Ensure effective and efficient operational systems and programmes
- Safeguard assets and interests of all kinds (including risks that relate to work it undertakes through partnerships)
- Ensure the reliability and integrity of financial and operational information
- Ensure 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** right.

Figure 1 – Three Lines of Assurance Model



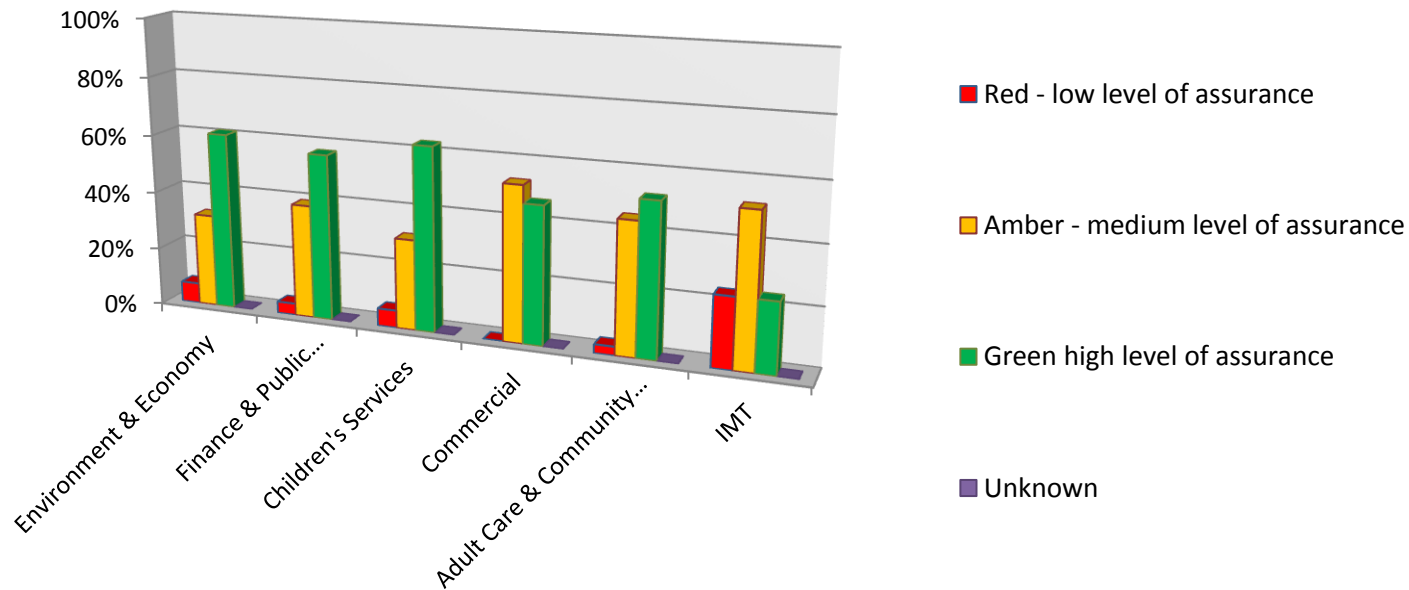
Internal Audit Strategy

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 2018.

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.

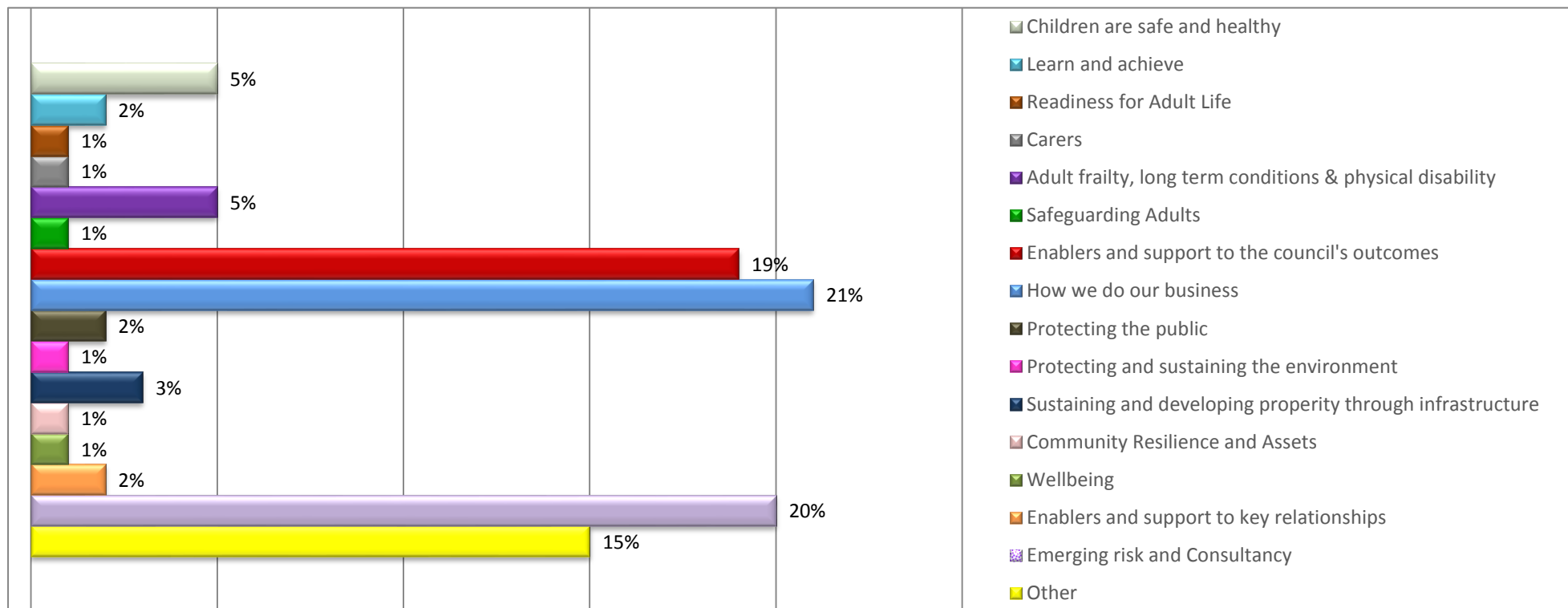
Figure 2 – Overall Assurance Levels 2016/17



13. We propose to allocate our audit resources across each Commissioning Strategy¹ as shown in **figure 3** with the proposed audits are detailed in Appendix B. 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 **1255** Days – a decrease of **6%** compared to last year.

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



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¹ Some audits will inevitably cover more than one Commissioning Strategy given the nature of the service being delivered and the assurance required.

15. The Combined Assurance Status reports provide 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.

Staffing

16. The core team who will deliver the internal audit plan are:

Name	Grade
Lucy Pledge	Head of Internal Audit
Rachel Abbott	Audit Team Leader
Julie Castledine	Principal Auditor
Alastair Simson	Principal Auditor
Jill Thomas	Principal Auditor
Nicole Gray	Senior Auditor
Clare Pollard	Senior Auditor
Zlati Kalchev	Senior Auditor
Jon Pocock	Audit Officer

Full contact details for the team can be found at Appendix D

17. The team will be supported by specialists from Assurance Lincolnshire and our wider audit frameworks as and when appropriate.

18. An indicative staff mix delivering our Internal Audit service to you is shown below:

Grade	2017/18 plan (Average Days)	Grade Mix %
Head of Internal Audit	70	6%
Audit Team Leader	120	10%
Principal Auditor	450	36%
Senior Auditor	455	36%
Audit Officer	160	12%

Counter fraud Plan

19. The Council has strong counter fraud arrangements in place – supported by a Counter Fraud Team. The work of this team is contained in a separate work plan and will be presented to CMB and the Audit Committee during April and the June Committee.

Our Performance and Quality Assurance Framework

20. 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 E) and our training and development programme.
21. Our Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication.
22. 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.
23. 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.
24. Our performance measures are set out to the right in **Figure 4** for information:

Figure 4 – Key Performance Indicators

Performance Indicator	Target
Percentage of plan completed	100% (revised plan)
Percentage of recommendations agreed ²	100%
Percentage of recommendations implemented	100%
Timescales	<ul style="list-style-type: none"> Draft report issued within 10 working days of completing audit Final report issued within 5 working days of closure meeting/receipt of management responses Period taken to complete audit – 80% completed within 3 months from fieldwork commencing to the issue of the draft report.
Client feedback on Audit (average)	Good to excellent



² 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.

The Assurance Lincolnshire Partnership

25. 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.

26. By working together the partnership aims to be:

‘The public sector assurance provider of choice for the region’

27. The partners deliver 6 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 organisations 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.

28. Our Business Plan, which sets out our mission to increase our income generation from external clients across audit and our wider team's assurance, functions. This is to achieve the Councils income generation targets and ensure delivery of the service within

budget.

29. Achievements during the year include our successful bid to be added onto the Crescent Purchasing Consortium Framework - this framework allows us to provide audit services to the Academy and Education sector. Our intention is to focus on provision in the East Midland's region.

30. The County Council currently has four significant external clients:

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

31. The net income generated from this arrangement is £65,846; our external clients contribute 16% to LCC Audit and counter fraud operating costs. **Figure 5** on the next page shows how our resources are distributed across our clients.

32. 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. We also have a 'pool' of experienced relief auditors to help us meet any peaks in demand.

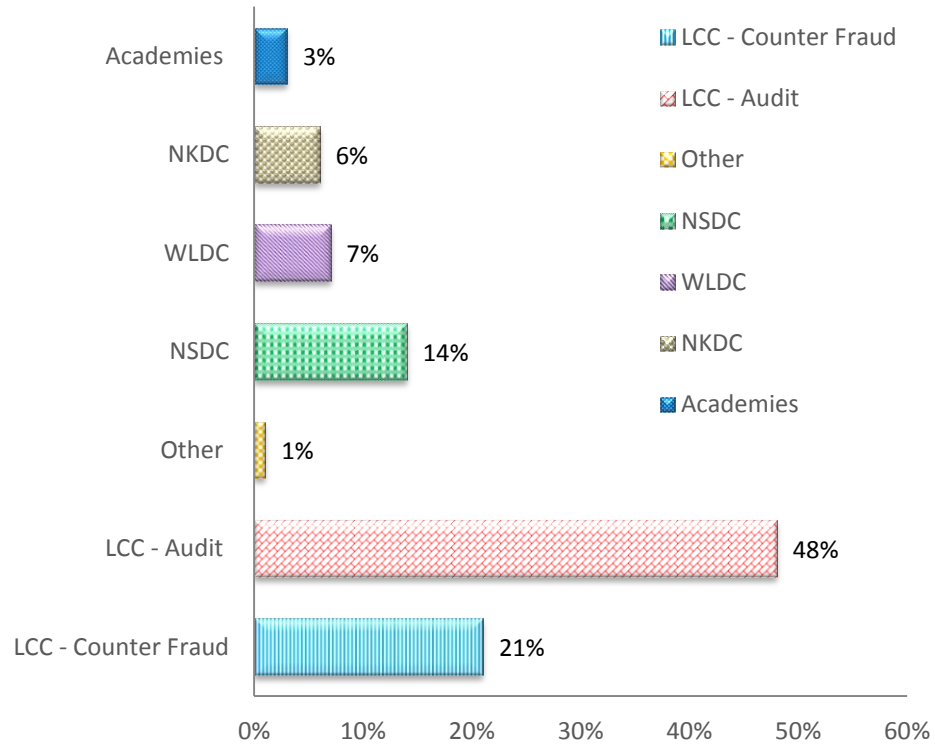
Annual Internal Audit Opinion

33. We are satisfied that the level and mix of resources - together with the areas covered in the plan - will enable the Head of Internal Audit to provide their annual internal audit opinion.

34. The net budget for the Internal Audit Service, including Counter Fraud for 2017/18 is £403,458 - a reduction of £8902 (2%).

35. 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



Appendix A: Planning Risk Assessment Methodology

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)

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		16	
6					

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
Commissioning Strategy 1: Children are Safe and Healthy					
-	✓	5	G	Families Working Together	Audit sign off as per the requirements of the grant.
1		12	G	Youth Offending Service Delivery	That stated improvements following the external review of Youth Offending Service published December 2015 have been made and sustained. Focus to include: <ul style="list-style-type: none"> • Assessment of their QA framework • Performance of assessment after a significant incident occur
1		13		Historical Abuse cases (Consultancy)	Support and advice on the processes required to manage allegations of historic abuse in Children's Services, including: <ul style="list-style-type: none"> • Managing initial complaint • Referral and assessment strategy • Survivor support strategy • Documentation retention

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Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
1		8	A	Transfer of 0-19 Public Health Nurses	That the governance, risk and monitoring arrangements for this key project are sufficient to ensure delivery of key outcomes for all 8 work streams.
Commissioning Strategy 2: Learn and Achieve					
-		10	A	School Admissions	<p>Confirmation that the risks regarding implementation of new admissions software have been managed to minimise disruption to schools.</p> <p>To provide assurance of over effectiveness of the application system in areas such as:</p> <ul style="list-style-type: none"> • System security • Performance • Design and operation of input / processing / output controls • Operating procedures • Back-up and recovery • Change control
1		10	R	Special Educational Needs & Disabilities reform	Update on embedding of the new SEND framework in key areas of the service. Main focus is Data in Mosaic and reporting as this is a current area of concern.

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Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
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.
Commissioning Strategy 6: Carers					
8		12	A	Quality of Carers workforce learning and development.	That processes in place ensure that the Carers support workforce are adequately trained and their quality of work is of the required standard.
Commissioning Strategy 7: Adult Frailty, Long Term Conditions and Physical Disability					
6		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		13	A	Integration with Health (Consultancy)	Progress and delivery of the plan to integrate Health and Social Care.
6		7	A	Better care Fund – DFG grants	Confirm that adequate governance, monitoring and financial review controls are in place to ensure that Districts make effective use of the funding, in line with DOH guidance.
2		7	G	Quality Assurance Framework	That the Quality Assurance Framework for assessing provision both internally and commissioned is robust and aligned to statutory requirements – to include safeguarding.

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Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
2		7	A	Information Systems Team	<p>The impact of the monitoring and the adequacy of the information produced by Mosaic on Adult Care services provided.</p> <p>To provide assurance of over effectiveness of the application system in areas such as:</p> <ul style="list-style-type: none"> • System security • Performance • Design and operation of input / processing / output controls • Operating procedures • Back-up and recovery • Change control
Commissioning Strategy 8: Safeguarding Adults					
2		11	A	Deprivation of Liberty team	Succession planning is sufficient to enable adequate numbers of capable and competent DOLs specialists to be available.
Commissioning Strategy 9: Enablers and support to the Council's outcomes					
9		12	A	ICT Intelligent Client	<p>Evaluates the IMT Team acting as an intelligent client – including::</p> <ul style="list-style-type: none"> • Delivery of ICT • ICT investment decisions • Project approvals

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
9		12	A	ICT Intelligent Client (cont.)	<ul style="list-style-type: none"> Other critical ICT decision making process
11		12	R	Cyber Security	<p>Assurance over the Council's arrangements for mitigating the latest cyber security threats.</p> <p>Internal Audit shall identify the latest cyber security threats and determine whether the arrangements to protect against them and recover from them are appropriate and adequate.</p>
7	✓	12	A	Information Governance	<p>Requested by the Chairman of the Audit Committee and Information Governance Team following an Information Commissioner Audit.</p> <p>To provide assurance over the effectiveness of Information Governance policy and procedures.</p> <p>Follow up of Information Commissioners report and recommendations.</p>
7		12	A	ICO Cyclical Audits	Undertake periodic audits as recommended by the Information Commissioner.
9		10	R	ICT Asset Management	C/F from 2016/17. Review of SERCO's arrangements for the procurement, recording and disposal of ICT assets and their maintenance.

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
11		10	A	Security Management	The review will examine the operation of the Security Working Group in ensuring the implementation and operation of an effective security infrastructure (including access controls).
9		10	R	Service Improvement	C/F from 2016/17. Review of the SERCO's arrangements for the management of service improvement projects, and the resources, plans and processes in place to effect service improvement through new or improved deployment of ICT resources.
11		10	A	ICT Infrastructure Security	This audit will comprise an initial review of the key elements of the ICT infrastructure to identify the areas to be subject to a deep dive. The key areas are: <ul style="list-style-type: none"> • Governance • Network • Operations • Removable media • Application Servers • Backups • Laptops, tablets and smartphones • Security organisation
3		12		Emergency Planning Centre ICT infrastructure	A review of the effectiveness of the ICT arrangement and ICT infrastructure within the County Emergency Centre

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
7		5		Good Governance Review – Phase 3	Those governance arrangements are working effectively to manage Ethics, Partnerships and Transparency – This final part of the review is to be conducted from a Member perspective.
9		12	A	Contract Management – Public Health	Confirmation of consistent and robust contract procurement and / or management of public health contracts, to include the following contracts: <ul style="list-style-type: none"> Wellbeing Housing Related Support Sexual Health
8	✓	11	A	Recruitment processes	That: <ul style="list-style-type: none"> recruitment processes are accessible and ensure that possible candidates are harnessed to apply and don't give up recruitment follows safer recruitment processes there is compliance with policy
10		16		Agresso – Milestone 6	Consultancy assignment to support and advise on Governance, Risk and Control during the project to upgrade to Agresso Milestone 6.

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
3		5	G	Emergency Planning	That prevention and response arrangements are effective to minimise disruption in the event of an emergency, to include: <ul style="list-style-type: none"> • Capacity and Capability • Collaboration and mutual aid • Planning and testing of plans
10		9		Establishments (Consultancy)	Project to identify Establishments within the LCC Portfolio and how audit processes may be developed to provide assurance over these in the future.
Commissioning Strategy 10: How we do our business					
-		8		Performance Management	Assurance over effectiveness of performance management in providing the 2 nd line of the 3 lines of assurance model.
6 & 10		10	A	Budget Management	That budget management / monitoring arrangements are effective and actioned in line with Council policy and procedures.
6		8	G	Medium Term Financial Planning	That financial plans are developed to plan future budgets to align to the 4 year deal agreed with Government

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
5 & 6		10	A	Capital Programme	The governance, decision making and contract management of Capital projects is effective.
11		11		Interfaces to Agresso	Assurance over the manual interventions required to load files from other council systems into Agresso (Interfaces). To include the financial module of Mosaic. That files, which are loaded into Agresso, are secure and that details posted are complete, accurate and timely.
6 & 10		11	R	Payroll	Key systems that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.
6 & 10		10	G	Creditors	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.

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
10		10	G	Pension Administration	That revised processes since the implementation of Agresso adequately control pension administration.
6 & 10	✓	11	R	Fire Pay and Pensions	That Serco has addressed and rectified the significant issues with Fire & Rescue pay and pension contributions that have occurred since April 2015.
6 & 10		10	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.
6	✓	12		Strategic approach to charging to schools	<p>That all Services offered through the LA commercially to schools are delivered via EduLincs and:</p> <ul style="list-style-type: none"> • That cost recovery follows all accountancy rules • That Services are costed appropriately • Mechanisms to recover costs ensure that the service receives the income <p>That reporting arrangements enable decision making for the future.</p>
6 & 10			A	Schools	Periodic audits of maintained schools.

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
Commissioning Strategy 11: Protecting the Public					
2		8	G	Domestic Homicide Reviews	That processes for Domestic Homicide Reviews meet legislative requirements and reflect best practice. Follow up of published reviews to confirm that agreed actions relating to LCC have been taken or are progressing and that lessons learnt are embedded.
7		12	A	Blue Light Collaboration	That effective Programme Management is in place to deliver new working arrangements that meet the Council's needs, and will be delivered on time and within budget.
Commissioning Strategy 13: Protecting and sustaining the environment					
-		11	R	Waste Strategy Follow Up	Follow up on the findings of the LWP 16/17 audit to examine progress made. (Due to political interest in this audit, suggest Light touch and do in Q4 with a highlight report.)
Commissioning Strategy 14: Sustaining and developing prosperity through infrastructure					
6		12	A	New Highways Operating Model (Consultancy)	Support and advice on the effectiveness of the restructure of the Highways team in delivering the service.
-		9	A	Transport IT and Telematics	That the process of updating their IT systems and the real-time tracking of vehicles ensures they are fit for purpose. To provide assurance of over effectiveness of the application system in

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
				Transport IT and Telematics (cont0)	<p>areas such as:</p> <ul style="list-style-type: none"> • System security • Performance • Design and operation of input / processing / output controls • Operating procedures • Back-up and recovery • Change control
5		12	R	Total Transport Project	That these projects are effectively managed to contribute to the Total Transport Project. Sample of the ongoing projects may include Non-Emergency Passenger Transport, Market Development, and the Procurement Process.
Commissioning Strategy15: Community Resilience and Assets					
6		8	R	Heritage (Consultancy)	Support and advice on arrangements to create a self-sufficient Heritage Service to start transition by 2018/19. To include Strategic approach and business planning.
Commissioning Strategy 16: Wellbeing					
9		6	A	Telecare Contract	The adequacy of the tender processes followed in awarding the Telecare Contract

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Management request	IA Risk Score	Combined assurance rating	Audit Area	Assurance Being Sought
Commissioning Strategy 17: Enablers and support to key relationships					
7		12		Partnerships (Consultancy)	Support and advice to the Council on developing a protocol for effective partnership management.
7		8	G	One Public Estate	That Governance, Risk and Collaboration within this key project are adequate to deliver the expected outcomes
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 2016/17 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				Stakeholder liaison, support and advice	
Annual Report				Production of the Head of Internal Audit's Annual Report	
Annual Governance Statement				Support development of the AGS	
Audit Committee				Production of reports and presentations at audit committee	

Appendix C: Areas not included in 2016/17 Plan

Link to Risk register	Commissioning Strategy	IA Risk Score	Combined assurance rating	Audit Area	Assurance Sought
-	2	11	R	Inclusion for all : Review of special educational needs offer	That the inclusion strategy ensures that children in need of an alternative curriculum can have their needs met closer to home.
-	4	7	G	30 hours Childcare	That adequate provision is available in the childcare market to meet the increased statutory provision from September 2017
-	6	12	A	Quality of Carers data	That the Carers data produced by Mosaic is of an adequate and comparable standard as that produced per the Blue Box system (Carers First system)
-	7	11	A	LT Care placements	Confirm the adequacy of the processes in place to ensure that there are adequate placements available and what procedures there are in place for LT placements when a home closes.
-	7			Direct payments	Confirm there are effective fraud and financial controls in place for validation and authorisation of Direct payments.
-	7			Payment card for Direct payments	Confirm that there are effective fraud and financial controls in place for validation and authorisation of usage of payment cards by users.

Appendix C: Areas not included in 2016/17 Plan

-	9	10	A	ICT Strategy	<p>The current efforts focussing on the delivery of key technology enablers, which were contained within the Serco contract, have curtailed capacity to undertake a formal ICT Strategy review.</p> <p>However, the change of responsibility for the ICT strategy is currently being transferred from the outgoing Chief Information and Commissioning Officer role to a new role which will undertake this activity, once appointed, and additional resource has been sought to provide capacity.</p>
-	9	10	R	Problem Management	That problem management are fully resolving issues on a timely basis
-	9	10	R	Service Asset and configuration Management	That improvement has been made to processes so that even infrequently used assets can be traced.
-	9	10	R	Capacity Management	Adequacy of disk space and reporting.
-	9	6	A	Business Support	<p>Confirm effective and efficient support is given at the right time, place and to the right people to meet the needs of the business.</p> <p>NOTE – the delivery of planned savings is a RED emerging risk</p>
-	9	10	A	Supporting Channel Shift	Clarification on the cause and impact of the delays experienced in this key project and that solution, actions and timescales are planned to address these and complete the project.
-	9			Absence Management	Follow up audit during Q4 to confirm that the actions of the previous audit have been implemented and absence management policy is now being consistently applied.

Appendix C: Areas not included in 2016/17 Plan

-	9	9	A	Workforce performance and rewards	There is a consistent and fair approach planned for linking employee increments to performance by 2018/19.
-	10	5	G	Health & Safety Team	That revised team arrangements to delivery this service are efficient and effective.
-	10	10	A	Tax Compliance	That the Council can demonstrate compliance with relevant tax legislation
-	11	10	A	F&R Future Control Project	That Governance, Risk and plans within this key project are adequate to deliver the expected outcomes
-	14	12	G	Transport Connect Limited (Teckal Company)	Strategic review of how the company is performing and operating (look at doing 12 months into its creation)
-	15	13	A	Libraries ICT	At present plans for Libraries ICT are unable to be developed due to uncertainty whether the management for these systems will be transferred to GLL.
-	15	8	A	Lincolnshire Archives	Support and Advice on the planning process for relocation of the archives to a new site
-	16	7	A	Health Improvement, prevention and self-management.	Review the services that have been decommissioned and assess the impact of the decommissioning of services on the Health and Wellbeing strategy
-	16	8	A	Health Protection	That Health protection data (e.g. screening and immunisation) is sufficient and timely to ensure that the assurance framework is met.

Appendix D: Team Contact Information

Name	Grade	Telephone	Email
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Appendix E: Quality Assurance Framework



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Quality Assurance
Quality outcomes / process designed to deliver a consistently high quality audit service to our clients - fit for purpose / meet client expectations / conform to PSIAS
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Quality Plan
Quality improvement plan - HIA reporting to Audit Committee on the outcome of Quality Assurance – with improvement action plan and any significant non-conformance included in the Annual Report / Annual Governance Statement
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Supervision & Review
Ongoing monitoring – quality built into the audit process
Quality checks and oversight are undertaken throughout the audit engagement ensuring that processes and practice are consistently applied and working well.



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
- Ensure points of best practice highlighted during 216 external assessment are implemented



Periodic quality assurance assessments

- Obtain periodic assurance that engagement planning, field work 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, field work conduct and reporting / communicating results adheres to audit practice standards
- Undertake engagement supervision and review