

SOCIAL SERVICES & WELLBEING DIRECTORATE

Area	Identified Risk(s)	Type	Audit Scope	Date of Review	Total Days
Section 117	H	Assurance	This review has been carried forward from 2016/17. To follow up on the recommendations made in the 2014/15 Internal Audit Report to ensure adequate progress has been made to address the internal control weaknesses.	Qtr. 1 - 2	20
Social Services & Wellbeing Act	H	Assurance / Governance / Risk	The formal implementation date of the Act was April 2016, it will take a significant period of time to bed in due to the introduction of new ways of working and the inevitable impact this will have on the present culture, custom and practice. Therefore, Internal Audit will continue a programme of reviews, provide advice and support where needed to provide overall assurances on the robustness of the systems and processes put in place as they develop.	Qtr. 1 - 2	35
Leisure	M	Assurance / Governance	To review the overall effectiveness of the delivery of the Leisure Contract with Halo.	Qtr. 1 - 2	20
Directorate	H	Assurance / Governance / Risk	Reviews will be undertaken relating to the effectiveness of quality assurance processes within Social Services & Well-being which will provide assurance on the internal control, governance and risk management environment.	Qtr. 3 - 4	40
Children	H	Governance	An independent review of the corporate governance arrangements over children social care to provide assurance that these remain effective and achieve appropriate outcomes for children and young people.	Qtr. 3 - 4	20
Funding	M	Assurance	To assess whether there is robust challenge over the placement identification process and pricing, and whether all information is required and received by the appropriate Panels.	Qtr. 2 - 4	20
Payments to providers	M	Assurance	To review how quickly after contract award, service providers are set up on the system and accurately paid.	Qtr. 3 - 4	15
			Overall Total – Social Services & Wellbeing		170

Cross Cutting Reviews that either fully or partially could / will focus on the Social Services & Wellbeing Directorate

Area	Identified Risk(s)	Type	Audit Scope	Date of Review	Total Days
Good Governance	H	Governance	To provide assurance that key Corporate Governance processes are in place within the Council and that these are operating effectively to enable the Council to be provided with sufficient information to enable them to discharge their responsibilities. To assist the Council in the production of the Annual Governance Statement.	Qtr. 4	20
Risk Management	H	Risk	Robust risk management system is required to underpin delivery of Council objectives, compliance with legislation. Internal Audit review is also required to provide a balanced Annual Head of Audit Opinion that contributes to the Annual Governance Statement. Internal Audit will undertake a review of evidence to ensure that the Council has a fully embedded risk management system in place that identifies and considers risks to key strategic and operational objectives.	Qtr. 3	15
Partnerships / Collaboration	H	Governance / Risk	To review the Council's approach to governance over collaborative working / partnership arrangements. The areas to be covered will be developed during the year and will concentrate on: Evaluation of controls, Consistency of approach (taking into account factors such as proportionality and appropriateness) Relevance / meeting strategic (operational) objectives / outcomes.		20
Ethical Review	H	Governance	In accordance with the Public Sector Internal Audit Standards; review of procedures and standards in operation.	Qtr. 1 - 4	15
Transformational Change	H	Assurance	Whilst recognising the need to generate savings, there is also a need to ensure that gaps in controls in key risk areas do not emerge as a result of transformation and that the necessary savings have been and are being achieved. This will be included within other reviews where appropriate.	Qtr. 1-4	30
Safeguarding	H	Governance / Assurance	Case management of safeguarding incidents are dealt with in accordance with the Council's safeguarding policies and procedures. This review will	Qtr. 4	25

		Risk	also include an annual assessment of the Council's overall operating model for safeguarding; including reviewing the adequacy of assurances obtained by the Council in respect of safeguarding arrangements in place for vulnerable adults and children.		
Carried Forward Work from 2016-17			Provision for the assignments still ongoing at the end of 2016/17	Qtr. 1	20
Fraud / Error / Irregularity			Irregularity Investigations - Reactive work where suspected irregularity has been detected. Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud. Developing fraud risk assessment in inform further areas for detailed focus (Fraud Risk Tools). National Fraud Initiative - Collection of data and analysis of matches for the NFI exercise, acting as first point of contact and providing advice and guidance to key contact officers.	Qtr. 1 - 4	20 20 20
Emerging Risks / unplanned			To enable Audit Services to respond to provide assurance activity as required.	Qtr. 1 - 4	40
Follow - Up			Where more serious concerns over the effectiveness of internal controls within the systems being reviewed are identified (and consequently an 'ineffective' or 'poor' opinion is provided at the time), a follow-up audit is undertaken at an appropriate time, allowing adequate time for the implementation of the recommendations but also taking into account the risk presented to the Council whilst the actions required remain open.	Qtr. 1 - 4	20
Recommendation Monitoring			Whilst it is management's responsibility to manage the risks associated with their outcomes / objectives, this allocation enables Internal Audit to monitor management's progress with the implementation of high priority recommendations.	Qtr. 1 - 4	15
			Total		280

There are 280 days which have been identified as Cross-Cutting and therefore relate to all Directorates, with some having more relevance than others. Having regards to the queries raised by Audit Committee at its meeting held on 27th April 2017, I envisage that, of the available days as shown above, at least 75 days will be specific to the Social Services & Wellbeing Directorate.