

Partneriaeth Pen-y-Bont a'r Fro
Bridgend & Vale Partnership
working together - gweithio ar y cyd



**INTERNAL AUDIT SHARED SERVICE
STRATEGY AND DRAFT ANNUAL AUDIT PLAN**

2014 – 2015

Bridgend CBC

1. Introduction

- 1.1 Internal Audit objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. This opinion forms part of the framework of assurances that the Council receives and should be used to help inform the Annual Governance Statement. The purpose of this document is to provide a detailed Internal Audit Shared Service Risk Based Plan for 2014-2015.
- 1.2 The audit plan is in order to ensure that the risks facing the Council are adequately addressed and internal audit resources are effectively utilised. The standards for “proper practice” in relation to internal audit are laid down in the Public Sector Internal Audit Standards (PSIAS).
- 1.3 Internal Audit has drawn their risk assessment from a wide range of sources including the Council’s Corporate Risk Register, Internal Audit risk assessment models and Directorate management meetings. The risk assessment is a key factor in deciding how to allocate internal audit resources available. It ensures that resources are focused on those areas where they can be of most benefit to the Council by providing assurance to the Council’s Audit Committee on controls over key risks. This document sets out the responses as internal auditors to those risks and to other factors that have been considered as part of the assessment of audit need.
- 1.4 The Plan will be subject to ongoing review and adjustments, to ensure it remains aligned with significant delivery objectives and risks and is responsive to the priorities and concerns of the Corporate Management Board (CMB). Any significant changes to the Plan will be reported to the Audit Committee.

2. Providing Assurance

- 2.1 Internal Audit recognises the necessity to provide management with an on-going level of fundamental “core financial systems” assurance, particularly in light of the need to satisfy the Council’s External Auditors. Internal Audit will continue to work closely with the External Auditor to maximise audit efficiency.

3. Risk Based Approach

- 3.1 Risk based work is also critical to the Council, as it seeks to improve the risk awareness of staff, and improve overall control. The internal audit work programme is designed to provide assurance that the significant risks identified within the Council’s Corporate Risk Register

are being managed effectively. As part of this process Internal Audit will also examine the risk management and governance arrangements.

3.2 By adopting a risk based audit approach there is a clear linkage between the significant risks identified in the Council's Corporate Risk Register and the work undertaken by Internal Audit in providing assurance against these. As a result, the starting point for the audit plan approach is an understanding of the Council's objectives and risks.

4. The Risk Assessment Process

4.1 The information which has been used to prepare the risk assessment and proposed internal audit plan has been collected and collated from a number of different sources. The starting point for a risk based audit approach is an understanding of the Council's priorities and risks. This has been achieved by reviewing the Corporate Risk Register and meeting / interviewing Corporate Directors and their Senior Management Teams asking where they perceive to be the main risks within their individual areas and where they would require internal audit to provide assurance that such risks are being effectively mitigated and managed. This information is used to inform and design the audit plan.

4.2 The plan is based on an underlying risk assessment. The inherent risks existing within each area are then identified for audit as part of the audit planning process. The audits which make up the plan have been assessed on priority. Internal Audit will ensure that all reviews classified as "high" risk, will be completed by the end of the year, "medium risk reviews are the next level down, but still require a scheduled review. Although "low" risk reviews still carry a degree of risk, these have not been included on the plan but continue to be risk assessed annually to take account of any changes in their status.

5. The Internal Audit Plan

5.1 An annual plan is derived following the audit risk assessment, whereby audits will be selected based on the greatest perceived inherent risk. Internal Audit will ensure that most effort is focused on inherently high risk areas while, at the same time, not totally ignoring the potential for problems that may materialise in other areas.

5.2 Whilst Internal Audit will adopt a risk based approach to determine relative risk, there will remain areas where a purely cyclical approach will still be required i.e. programme of School audits.

5.3 The Head of Audit will keep progress against the audit plan, and the content of the plan itself, under review. Where there is a need for

material changes to the plan; a revised plan will be re-submitted to the Audit Committee for endorsement. The Audit Committee will also be advised of performance against the audit plan and be kept informed of the results undertaken.

6. Resource Requirement

6.1 Resource requirements are reviewed each year as part of the audit planning process and are discussed with the Internal Audit Shared Service Board (IASSB). The impacts of the financial pressures with the requirements to generate efficiencies and hard savings have seen internal audit resources reduce over the last few years. Resources have decreased from 22 staff in 2012/13 to 20 in 2013/14 to a current full establishment of 18 staff for 2014/15.

6.2 The resource availability summarised in Table 1 sets out the requirement of 1,310 chargeable / productive days, and is based on a productivity rate for each full time equivalent of 175 days per year.

6.3 Availability is based on the assumption that the current internal audit structure will remain essentially unaltered and intact throughout the year.

7. Contingencies

7.1 The internal audit plan needs to be fluid and flexible enough to enable the internal audit service to be reactive, as required to situations arising during the course of the period covered by the plan. A contingency reserve element has been built in, to assist in dealing with any such matters arising, to hopefully at least minimise any major impact on the work plan itself. The contingency is set at 90 days.

7.2 Time allocated for fraud and irregularity investigations can only be based on previous experience and so actual time expended can and will vary, and would depend very much on the number and types of such work arising during any particular year. It is for this rationale that a reasonable level of contingency reserve has been set aside to assist in the elimination or at least the minimisation of possible disruption to the basic plan. The time allocated (60 days) is reserved to cover any such eventuality. If the reserve is not required, then this will be re-allocated to any other specific audit tasks.

8. Delivering the Audit

8.1 All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the Council on the framework of internal control, risk management and governance in operation and to stimulate improvement. Any key (serious) issues arising during the course of the audit review will be promptly reported to the Head of Audit to determine

the impact on the scope of the review. Key issues will also be promptly brought to management’s attention during the course of the review to enable appropriate remedial action to be taken prior to being formally published in the audit report.

8.2 Action plans will form an integral part of the report and will be used to record:

- Those risks considered to be inadequately controlled;
- A prioritisation of audit recommendations and the actions management propose to bring the risks within acceptable parameters, the officer(s) responsible for those actions and the dates for completion.

8.3 Audit recommendations will be prioritised as follows;

Priority Rating	Current risk	Action Required
Priority 1.	Issues that are fundamental and material to your system of internal control. Internal Audit believe that these issues might mean that you do not meet an objective or reduce (mitigate) a risk.	Immediate Action required
Priority 2	Issues that have an important / significant effect on internal controls but do not need immediate action. You may still meet an objective in full or in part to reduce (mitigate) a risk adequately, but the weakness remains.	Appropriately timed action required.
Priority 3	Issues arising that merit attention and that would, if corrected, improve the internal control in general but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.	Action recommended to enhance standards of control.

8.4 The auditor will draft a report and arrange to meet with management, to ensure factual accuracy of the audit observations and findings and to ensure a proper understanding of the risks to which any action plan relates. These meetings should take place in accordance with dates agreed in the Audit Brief or within two weeks of completion of the audit fieldwork, whichever is the sooner.

8.5 Management will be required to provide a response to the action plans. Any areas of disagreement between the auditor and management, regarding audit’s observations and/or the auditor’s assessment of current risk exposure, which cannot be resolved by discussion, will be recorded in the action plans.

8.6A clear, concise and constructive final report will be issued to the relevant manager / chief officer which will follow a standard format, outlining:

- The overall level of assurance opinion, based on the auditor's professional judgement of the effectiveness of the framework of internal control, risk management and governance;
- Audit recommendations, along with management response and implementation date;
- Details of findings, to include an explanation of the risk and the identified control weakness;
- The final report will be issued in the names of the auditor conducting the review and the Head of Audit. All final reports will be issued as PDF documents only and be sent by the Principal Auditor(s).

9. Follow Up Reviews

9.1 Whether or not an audit review is scheduled for a follow up is reliant on the assurance opinion given at the time of the audit. Where significant gaps in the control environment have been identified and where either limited or no assurance has been given; then these audits will be subject to a follow up. The timing of the follow up is very much dependent on available resources, but Internal Audit's aim will always be to complete the follow up within three to six months of completion of the audit (depending on the assurance level).

10. Reports to the Audit Committee and Corporate Management Board (CMB)

10.1 A status report on internal audit work will be present to the Audit Committee on a quarterly basis (approximately). The purpose of these reports is to provide an update on the progress made against the delivery of the Internal Audit Plan. The report will provide details of audits completed to date, the assurance opinions given and the number and type of recommendations made. The report will also provide a summary of internal audit performance, planning and resourcing issues. Reports will only be presented to CMB if the issues / risks identified are of a significant nature; are cross cutting and require action to be taken by the Corporate Management Board collectively.

11. Annual Assurance Report.

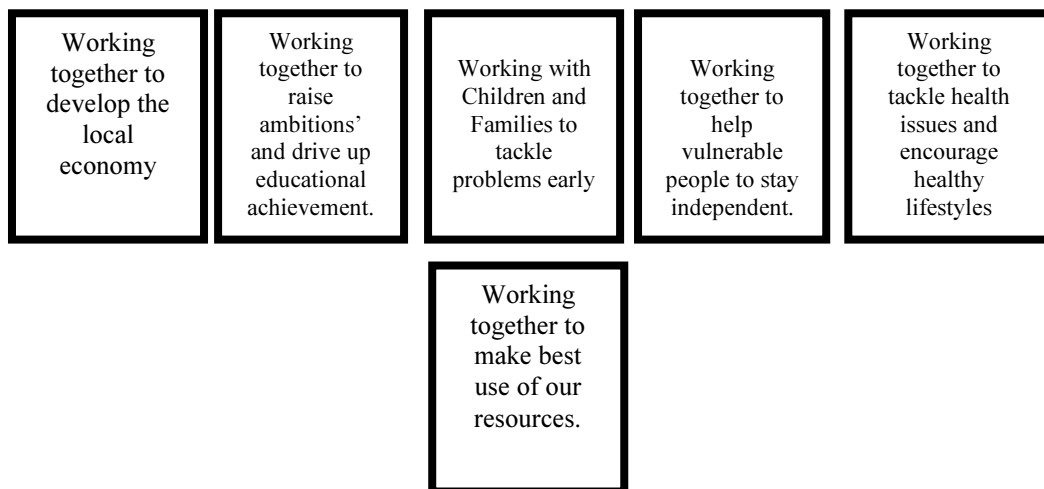
11.1 A formal annual report to the Audit Committee presenting the Head of Audit's opinion on the overall adequacy and effectiveness of the framework of governance, risk management and internal control, will be published to enable it to be taken into account when preparing the Council's Annual Corporate Governance Statement. The format of the Head of Audit's

report will follow that set out in the Public Sector Internal Audit Standards (PSIAS) and will include:

- An opinion on the overall adequacy and effectiveness of the Council’s framework of internal control, risk management and governance,
- Disclose any qualifications to that opinion, together with the reasons for qualification;
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- Any issues considered by the Head of Audit to be particularly relevant to the Corporate Governance Statement;
- A comparison of work undertaken with that planned, with a summary of internal audit performance for the year; and comment on compliance with the Public Sector Internal Audit Standards and Internal Audit’s Quality Assurance and Improvement Programme.

12.Improvement Priorities for 2013-17

12.1 Bridgend County Borough Council has identified six improvement priorities; improvements the Council believe matter most to people in the borough. These priorities are as follows:



13. Corporate Risk Register

13.1 Good governance requires the Council to develop effective risk management processes, including an assessment of corporate risks. The corporate risk assessment is considered and reviewed by Cabinet, Audit Committee, as part of the Council’s quarterly Corporate Performance Assessment framework and is used to inform Scrutiny forward work programme and budget process.

- 13.2 An up to date Risk Assessment was presented to the Council's Audit Committee on 16th January which identified 14 corporate risks together with the risk reduction measures, the risk owner and the risk score. The 14 corporate risks are listed below and have been integrated into the Annual Audit Plan for 2014/15

Risk No.	Risk Description	Risk Owner	Risk Score
RA1	Welfare Reform	Corporate Director Resources	24
RA2	Using resources effectively	Corporate Director Resources	20
RA3	The impact of persistent economic downturn	Corporate Director Communities	20
RA4	Supporting Vulnerable People	Corporate Director Wellbeing	20
RA5	School Modernisation	Corporate Director Children	20
RA6	Supporting Vulnerable Children, young people and their families	Corporate Director Children	16
RA7	Educational Attainment	Corporate Director Children	16
RA8	Disposing of waste	Corporate Director Communities	16
RA9	Healthy Lifestyles	Corporate Director Wellbeing	16
RA10	Maintaining Infrastructure	Corporate Director Communities	16
RA11	Equal Pay Claims	Corporate Director Resources	16
RA12	The impact of Homelessness	Corporate Director Communities	15
RA13	Collaboration with Partners	Corporate Director Resources	12
RA14	Implementing a new pay and grading system	Corporate Director Resources	12

- 13.3 The above Corporate risk register is used by Internal Audit to inform its planning process. By adopting a risk based audit approach there is a clear linkage between the significant risks

identified in the register and the work undertaken by Internal Audit in providing assurance against these risks.

Table 1 – Productive Resource Availability & Utilisation April 2014 to March 2015 – Draft Proposals.

Resources Available	Total Days
Total Productive days Available	1,310
Time Allocated to Audit Work	1,310
Resources	365
<ul style="list-style-type: none"> • Finance • Human Resources • Governance • ICT • Property 	
Legal and Regulatory Services	85
<ul style="list-style-type: none"> • Legal Services • Regulatory 	
Children (Including Schools)	215
<ul style="list-style-type: none"> • Learning • Strategy, Partnerships & Commissioning • Safeguarding & Family Support • Schools 	
Communities	125
<ul style="list-style-type: none"> • Regeneration and Development • Streetscene 	
Wellbeing	125
<ul style="list-style-type: none"> • Adult Social Care • Healthy Living 	
Cross Cutting	255
External	20
Contingency – unplanned	70
Contingency – Fraud and Error	50
OVERALL TOTAL	1,310

INTERNAL AUDIT SHARED SERVICE DRAFT ANNUAL PLAN 2014 -2015

Internal Audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment which encompasses the systems of governance, risk management and internal control, by evaluating its effectiveness in achieving the organisation's objectives. It examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. The Annual Plan has been formulated to ensure compliance with the Public Sector Internal Audit Standards (PSIAS) which have been effective since 1st April 2013

Performance / Resources

Area	Corporate Risk	Audit Scope	Total Days
<i>Core Financial Systems</i>	RA1; RA2; RA3.	<p>Full system and compliance audits to provide assurance over the effectiveness of the Council's Core Financial Systems that are material to the production of the Council's accounts and are assessed as high priority including:</p> <ul style="list-style-type: none"> • Council Tax – Council Tax Reduction Scheme • Benefit Administration, • Income Management, • Creditor Payments/Accounts Payable, • Debtors/Accounts Receivable, • Business Rates, • Cash, • Budget Monitoring & Reporting, • Budget Setting, • Treasury Management, • General Ledger. <p>(this list is not exhaustive)</p>	<i>120</i>
<i>ICT</i>	RA2.	<p>To review the operation, efficiency and effectiveness of the Council's Information and Security governance arrangements.</p> <p>To review the operation, efficiency and effectiveness of the Council's ICT Asset Management;</p> <p>To provide assurance that adequate controls are in place in relation to Business Continuity;</p> <p>To provide assurance that adequate controls are in place in relation to the "Halarose" system. In addition, to ensure that adequate arrangements are in place</p>	<i>110</i>

		<p>for the introduction of Individual Electoral Requirements (IER).</p> <p>To review the operation, efficiency and effectiveness of Mobile Device Management to ensure that adequate safeguards are in place and operating.</p> <p>To review the efficiency and effectiveness of the MS Enterprise Agreement (is the Council using its IT innovatively; is IT fully utilising its assets and working smarter).</p> <p>To provide assurances on the controls surrounding the efficient and effective use of Secure Email and file Transfer.</p> <p>To follow up on the Government Connect (PSN) submission to ensure any tasks / actions identified are being implemented in or to provide assurance on compliance.</p>	
<i>Property</i>	RA2	<p>To review the Non-Operatives Estates Strategy to provide assurance on its effective management.</p> <p>To review Building Maintenance to ensure that internal controls continue to operate effectively</p> <p>Review of the CRC Energy Efficiency Scheme footprint and annual reports and evidence pack.</p>	<p>15</p> <p>10</p> <p>15</p>
<i>Human Resources</i>	RA1; RA2; RA3; RA11; RA14.	<p>Payroll – To review the operation, efficiency and effectiveness of the Council’s payroll system. A systems based approach will be utilised considering key risk exposure and controls. The review will examine HR records to ensure the completeness and accuracy of the establishment, HR records and contractual evidence surrounding Starters and Leavers. The approach will include continuous auditing of key controls throughout the year using techniques such as data mining.</p> <p>An audit of staff expenses will be undertaken to ensure the new system</p>	70

		<p>processes and controls are operating effectively focussing on risk areas across the Council.</p> <p>The Agency Contract will be reviewed to provide an assessment of compliance to the processes and procedures surrounding the contract.</p> <p>To assess the operational controls in place relating to DBS to ensure they are efficient and effective and in accordance with the policies and procedures set out, including whether arrangements provide documentary evidence that DBS disclosures have been obtained where appropriate and results appropriately evaluated.</p>	
CCSU /CCTV	RA13	To review the effectiveness of the CCTV operation throughout the Borough, the review will include the operation, efficiency and effectiveness of the Lone Worker Monitoring system.	10
Financial Assessments Reviews	RA2; RA4.	To review the effectiveness of the assessment process to support effective management of risks through appropriate controls.	15
		<i>Overall Total – Resources</i>	365

Legal and Regulatory Services

Area	Corporate Risk	Audit Scope	Total Days
<i>Procurement</i>	RA2; RA3	Review of the Council's corporate framework for procurement cards. To include compliance with the Council's policies and procedures including Contract Procedure Rules and relevant legislation.	15
		Examine procurement and commissioning activities, concentrating on the commissioning of services including spot purchase. In addition a sample of contractors will be selected to assess whether goods, services and works are procured at competitive prices in line with the Council's Financial and Contract Procedure Rules and to assess the effectiveness of arrangements for ensuring goods and services are appropriately delivered and charged.	40
Licencing	RA2; RA3.	To review the effectiveness of controls in relation to taxi licencing, this will include providing assurance on the compliance with safeguarding.	10
Money Laundering	RA3.	To review the statutory obligations under the Proceeds of Crime Act and Money Laundering Regulations and assess whether those arrangements are sufficiently imbedded in the Council's policies and procedures to mitigate the risk of failure to comply with this legislation.	10
Legal Expenditure	RA3	To review the effectiveness of controls and a clear division of duties is evident in the procurement of supplies and services within Legal Services.	10
		Overall Total – Legal & Regulatory Services	85

Children's Directorate

Area	Corporate Risk	Audit Scope	Total Days
Education Grants (WAG)	RA2; RA7.	To certify that education grants are fairly stated and in accordance with their grant conditions.	15
Programme of School visits.	RA2.	<p>Compliance with approved policies and procedures. The schools selected for review will be identified through a risk assessment so that resources are targeted towards the higher risk schools and aligned to the IASS four year rolling programme of visits. In addition, the programme will be aligned to any Estyn inspections due.</p> <p>To provide the Corporate Director Children with an overall School summary report on the findings, conclusions and general themes at the conclusion of the IASS programme of school visits.</p>	80 5
Looked After Children	RA6	To review the effectiveness of controls in particular the overall strategy and the arrangements in place for making placements and VFM arrangements for looked after children. The review will also include a review of how the recommendations from the workwise programme have been implemented.	15
Early Years Intervention and Prevention	RA6; RA7.	To verify the effective targeting and delivery of preventative and early intervention services. Are measures being taken effective? Are identified risks being managed? Is there a joined up approach?	10
School Places	RA6.	A review to assess the adequacy of arrangements to plan for increased / decreased pupil numbers. To include a review of: the robustness of pupil number projections. Plans to decrease / create places. The review will be linked to the School Modernisation and planning programme.	15
Learner Transport		To review the overall governance arrangements surrounding this	15

Project		programme.	
Inter Authority Placements	RA6	To review the controls in place for pupils placed into and out of county schools. Follow up on previous audit reports where concerns have been raised.	10
Basic Skills	RA7	The review the policies, procedures and processes developed to support the Basic Skills initiative to ensure outcomes are achieved.	20
Deficit and Balances	RA2	To review the Schools deficit and surplus balances to ensure compliance with the Council's policies and procedures.	10
Directorate Savings Plan	RA2	A review of financial models and budget monitoring to ensure that plans to achieve the savings targets are robust and achievable and that progress towards achievement of these targets is monitored. The review will also include the impact in the reduction of services on the Council's overall control environment.	20
		Overall Total - Children's	215

Communities Directorate

Area	Corporate Risk	Audit Scope	Total Days
Homelessness	RA1.	Arrangements support reduction in the use of temporary accommodation. In addition, to evaluate the procedures and processes in place to address any impact as a result of Welfare Reform.	15
Section 106 Agreements	RA2	The review will assess and verify that all requirements are met in relation to Section 106 Agreements. Review process for arriving at commuted sums and the control environment surrounding S106 negotiations.	15
Home to School Transport	RA2	To follow up on the 2013/14 audit, to review the effectiveness of the controls for the provision of Home to school transport and ensure that previous recommendations have been fully implemented.	5
Waste Contract		To review the contract arrangements for Waste Management; this review will	15

Management		include and examination of the robustness of Contract Management.	
Special Regeneration Projects		To review the effectiveness of the control environment relating to budget management.	10
Sign Shop	RA2	To review the effectiveness of the control environment and to ensure that the provision of the Council's Sign Shop is providing Value for Money.	10
Highways Maintenance / Winter Maintenance	RA10	A contract management review of the highways contract(s) to ensure targets are being met, there is adequate control over programme / schedule of inspections and that payments are made in accordance with the contract and only for approved and completed works.	15
Supporting People	RA4 RA6; RA12	To review the overall policies and responsibilities for the "Supporting People" programme and monitoring of providers. Examine and test arrangements for evaluating applications for support, authorisation of service provision, processing of payments / income and review budget management processes. To provide the necessary assurance under the certification process for Welsh Government.	20 10
Parks and Grounds Maintenance	RA2	To review the effectiveness of the control environment on the handling of cash within Parks and Grounds Maintenance.	5
Houses to Homes Grant	RA2; RA12	To review the procedures and processes in place and to ensure the effectiveness of the control environment.	5
		Overall Total - Communities	125

Wellbeing Directorate

Area	Corporate Risk	Audit Scope	Total Days
Section 117 Process	RA4; RA6	To review the impact to the Council in relation to Section 117. The audit will examine the procedures and processes in place for the after care of those people who fall under Section 117. To identify any weaknesses in the current procedures and ensure that the costs of provision are equally apportioned in accordance with any agreements with ABMU.	20
Mental Capacity Act	RA4; RA6	To review the procedures and processes in place to ensure the Council is compliant with the requirements of the Act and to ensure the Deprivation of Liberty Safeguards have been incorporated.	25
Occupational Therapist	RA2; RA4; RA6	To review the procedures and processes for referrals to Occupational Therapists. To review the overall waiting times, examine processes to ensure an efficient and effective service delivery.	15
Access to records	RA2;	To review the procedures and processes in place for the sharing of data with health and 3rd party organisations. This will be combined with an overall cross cutting review of the Council's protocols for sharing data and ensuring compliance with DP.	15
Continuing Health Care		To review the arrangements in place for the provision of Continuing Health Care to ensure that robust processes and procedures are in place and sound governance is evident.	15
Home Care / Domiciliary Care	RA2; RA4; RA6.	Review the processes and procedures for paying Home / Domiciliary Care to external providers and verify that providers are only paid for the hours delivered, non-delivery is reported. How do we know care plans are realistic? That the rate is correct? And that the supplier is completing the work which is billed for. Verify what spot checks on service delivery are undertaken.	20

Assessment Framework	RA2; RA4; RA6.	Changes to working practices which is linked to the overall savings proposals will result in budgets being devolved to team managers to make them more accountable. Internal Audit will provide a critical friend role / Health check during the development of these changes.	10
Regional Transport Grant	RA2	To validate the return relating to the Regional Transport Grant.	5
		Overall Total – Wellbeing	125

Cross Cutting, External & Contingencies

Area	Corporate Risk	Audit Scope	Total Days
Follow Up	RA2	To undertake follow up work on the recommendations made during 2013/14 audit year to ensure that management have implemented those of high risk.	15
Assurance from External Inspections	RA2	Undertake a review of the External Inspection reports issued during the year to ensure recommended actions are being addressed and to inform the overall annual opinion on assurance, risk management and governance arrangements throughout the Council.	10
Capital Projects	RA2, RA3; RA5; RA8; RA10	To select a sample of ongoing Capital Projects to ensure expenditure is spent in line with the Capital Programme that clearly identifiable governance arrangements are in place and compliance with Contract Procedure Rules. This review will be ongoing throughout the year.	40
Audit Committee	RA2; RA3.	To ensure that the Audit Committee is serviced in accordance with it's Terms of Reference including the production and presentation of relevant reports on the work	50

		undertaken by Internal Audit Shared Service.	
Corporate Governance Framework	All Risks	Annual review of overall governance to assess the adequacy across the Council including an assessment of the Council's Code of Corporate Governance.	20
Business Continuity Management	All Risks	To review the effectiveness of arrangements in place for how the Council prepares for recovery from a major incidence to ensure continuity of service.	10
Breaches of Standards.	All Risks	Given the Information Commissioner's increased powers to fine organisations up to £500K, the Council needs to ensure that data is being treated in accordance with the standards. The review will examine the efficiency and effectiveness of the arrangements in place for data quality / security. This review will also be linked to Access to Records, Secure Email and transfer of files.	15
Bridgend Change Programme, MTFS and Risk Management	All Risks	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. We will review the overall governance and risk management arrangements for the Council's transformation programme and undertake an assessment of whether there is effective central co-ordination of key projects across the Council and whether the objectives of these individual projects are aligned with each other. A review of financial models and budget monitoring to ensure that plans to achieve the savings targets are robust and achievable and that progress towards achievement of these targets is monitored.	25
CRSA	RA2; RA3.	To continue to utilise the use of Control Risk Self-Assessments	20

		across the Council and review and evaluate responses received (including Schools).	
NFI	RA2; RA3.	To oversee the National Fraud Initiative and to ensure that all relevant matches are dealt with accordingly.	15
13/14 Audit close down		<i>Finalising 13/14 audits which remain outstanding as at the financial Year end.</i>	15
Advice & Guidance		<i>To provide ongoing advice and guidance during the year on any specific, relevant matter across all Directorates.</i>	20
		Overall Total – Cross Cutting	255
External	RA2	County Borough Supplies and Crematorium	20
Contingency for Unplanned Work	All Risks	The pace of change across the Council continues to be rapid due to the need to react quickly and positively to the changes in government funding and how the Council applies that funding to its services. This continued pace of change requires Internal Audit to ensure that changes continue to be prioritised and necessary controls in respect of the changes in service delivery are implemented on a timely basis. Therefore, the provision of this contingency allows for time to be allocated as necessary to react in a timely manner to these rapid changes and requests from management for assistance.	70
Contingency for Fraud and Error	All Risks	The provision of this contingency allows Internal Audit to be reactive to allegations of suspected fraud and corruption.	50

GRAND TOTAL**1,310**