

INTERNAL AUDIT SHARED SERVICE
BCBC - AUDITS NOT UNDERTAKEN FOR 2014/15

Directorate	Audit Area	CIA - Comments
Legal & Regulatory Services	Money Laundering	Although background research was undertaken; due to resources the audit was not carried out. This has subsequently been covered in Quarter 2 of this Financial Year and the report is currently out in draft.
Children's	Early years Intervention and Prevention	This was planned for the last quarter of 2014/15 but due to resources the audit did not commence. This was included within the plan for 2015/16 and was commenced in Quarter 2.
	School Places	This was planned for the last quarter of 2014/15, however this was discussed at a planning meeting in January 2015 with the Director and she did not deem it to be a significant risk area and work had already been done in this area by the Directorate.
Wellbeing	Mental Capacity Act	Although this area was included within the 2014/15 plan, Internal Audit agreed not to undertake any further work as the CSSIW had only recently undertaken an in-depth review.
	Occupational Therapy	Due to the lack of resources within the service area, we were unable to undertake this review. This area has been included in the 2015/16 plan.
	Access to Records	This audit was put back to the end of the financial year with a view to undertaking a more corporate / cross-cutting review. This work was never started and therefore it has been included within the 2015/16 Plan. The audit is currently in draft format.
	Assessment Framework	Due to the lack of resources this review was never undertaken. It is on the Audit Plan for 2015/16.
Resources	Secure email and file transfer	Due to resource issues, we were unable to undertake this review. However, if time permits it will be carried out as part of the 2015/16 ICT allocation.
	ICT Governance	This was picked up as part of the Annual Governance review.
Cross Cutting	Breaches of Standards	Please see the note above for Access to Records.