INTERNAL AUDIT PLAN 2015-2016

East Sussex
County Council

Council Priority:	Driving Economic Growth

Review Name	Type	Outline Objective
New Highways Contract	Audit	Following Cabinet approval to adopt an 'Executive Client' approach in relation to the management of the new highways contract, we will evaluate the proposed contractual arrangements, particularly in relation to governance, performance and payment mechanisms. We will also evaluate key processes and systems that are changing as part of the Executive Client arrangement.
Schools	Audit	As a result of the ongoing identification of financial governance weaknesses within schools, we will continue our audit coverage in schools for 2015/16. This will involve a range of assurance work, including key controls testing in individual schools, follow ups of previous audit work and themed reviews. We will also continue to work with Children's Services colleagues to help improve the level of scrutiny and challenge amongst school governors. This will include the provision of more robust and focussed training.
Trapeze (passenger transport payments system)	Audit	To provide assurance that payments made to passenger transport providers, through the Trapeze system, are made in a controlled manner and that the financial interface to SAP is operating effectively.

INTERNAL AUDIT PLAN 2015-2016

East Sussex
County Council

Council Priority:	Keeping Vulnerable People Safe

Review Name	Type	Outline Objective
East Sussex Better Together (incl. the Better Care Fund).	Audit / Advice	East Sussex Better Together is a programme of work within which the four commissioning organisations in the county are working together to develop a new approach to how health and care is provided. We will review specific areas within the programme, which are likely to include the robustness of overall governance arrangements, management and oversight of the Better Care Fund pooled budget, the adequacy of risk sharing agreements, information governance between organisations (including data sharing) and the adequacy of joint commissioning arrangements.
Safeguarding	Audit	This work will involve reviewing the adequacy of record keeping associated with safeguarding strategy meetings and in particular, providing assurance that actions arising from these meetings are properly recorded, acted upon and subject to appropriate monitoring.
Care Act	Audit / Advice	We will review the Council's arrangements for ensuring compliance with the Care Act. This will include reviewing the revised assessment and care management process and also funding reform, where we will examine the adequacy of assessment processes and charging mechanisms to ensure robust controls are in place, reducing the risk of financial loss to the Council.
ContrOCC (Social Care Payments and Billing System)	Audit	This audit will seek to ensure that adequate and effective controls are in place in relation to payments to care providers via the ContrOCC system, including controls over payment authorisations, SAP interfaces and reconciliation. Also, to ensure that adequate and effective controls exist in relation to income collection, accounting and reporting.
SPOCC (Supporting People System)	Audit	To provide assurance that payments through the SPOCC system, to providers of housing related support services, are being made in a controlled manner, against a valid contract, at the rate specified and for clients confirmed as being in receipt of approved benefits.

INTERNAL AUDIT PLAN 2015-2016

East Sussex County Council

Council Priority:	Helping People Help Themselves

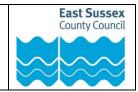| Review Name	Type	Outline Objective
Social Care Information System (SCIS)	Audit / Advice	As part of the programme to procure and implement a new social care information system, we will continue to provide advice and support to management as well as delivering focussed assurance work in a number of higher risk areas, including business process re-engineering, data quality and migration, testing arrangements, system security and administration and system interfaces and reconciliation.
Public Health Commissioning	Audit	Public health responsibilities were transferred to the County Council in April 2013 and public health services have been re-commissioned over two tranches. This work will seek to provide assurance over the adequacy of the commissioning arrangements to enable the delivery of the required outcomes and value for money, and that the commissioned services are subject to appropriate performance monitoring.
Public Health Local Service Agreements	Audit	Public Health Local Service Agreements are currently held with GPs and pharmacies to deliver services that benefit the health and wellbeing of East Sussex residents. A project to revise and strengthen the methods for collecting/preparing data for payment of services and for performance management, through the implementation of a new IT system, is being undertaken. We will assess and report on the adequacy of the proposed controls within the new system to ensure the accuracy of payments and reliability of performance management data.
Troubled Families	Audit	As part of the Department for Communities and Local Government recently expanded Troubled Families Programme, internal audit are required to collaborate with the Council's Troubled Families Coordinators to jointly agree the evidential expectations required within the Troubled Families Outcome work. In addition, we will verify a proportion of result claims before they are made, including confirming families' eligibility against the expanded programme and whether progress measures set out in the Trouble Families outcomes plan have been achieved and evidenced.

INTERNAL AUDIT PLAN 2015-2016

East Sussex
County Council

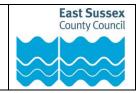| Review Name	Type	Outline Objective
Direct Payments	Audit	This review will examine the system of control associated with the administration, payment and monitoring of direct payments to both Adult Social Care and Children's Services clients. The work will include a follow up to previous audit recommendations along with the internal control lessons learned from recent fraud and irregularity investigations.

INTERNAL AUDIT PLAN 2015-2016	East Sussex County Council

Council Priority:	Making Best Use of Resources

Review Name	Type	Outline Objective
Orbis	Audit / Advice	A joint review with Surrey County Council Internal Audit of Orbis programme governance arrangements, including assessing the adequacy of key governance documentation such as Procurement Standing Orders, Financial Regulations and Schemes of Delegation. In addition, we will work with management to support the development of new systems, processes and working practices within the partnership to help ensure that a sufficiently robust framework of control remains in place.
Contract Management	Audit	Following contract management reviews of specific high risk, high value contracts in recent years, further work will be undertaken to examine contract management arrangements for a sample of contracts, including joint contracts with Surrey County Council. Where appropriate, this work will be completed jointly with the Procurement Team and Surrey County Council Internal Audit and will utilise the findings from the Supplier Relationship Management reviewed commissioned across both authorities.
Compliance with Procurement Standing Orders	Audit	Following the introduction of new Procurement Standing Orders in 2013, we will seek to carry out sample testing of recent procurement activity to ensure an appropriate level of compliance is obtained. We will also provide audit input and support to the revision and update of Procurement Standing Orders into a single set of rules covering ESCC and Surrey County Council.
Capital Programme	Audit	A review of progress on planned improvements over capital programme management and monitoring, including in relation to governance of the overall programme and individual projects. This will include reviewing compliance with the revised framework and ensuring that recommendations arising from an independent health check have been fully implemented.

INTERNAL AUDIT PLAN 2015-2016

Review Name	Type	Outline Objective
Agile	Audit	Internal Audit are amongst the early adopters of Agile so that we can assess the effectiveness of the roll-out process. We will also evaluate the Agile policy framework to ensure it is fit-for-purpose and that it is being applied properly and consistently (see also 'Agile Technology Security Review' below).
Impact of Savings Activity	Audit	An approach will be developed to identify Council service areas that have been subject to the biggest reductions and to evaluate the associated impact of these on the control environment.
Waste	Audit	Jointly with Brighton and Hove City Council Internal Audit, we will complete a programme of work in relation to the Integrated Waste Management Services Contract (IWMSC), to be agreed with the IWMSC Board.
Atrium (New Property Management System)	Audit / Advice	To continue to provide advice and support in relation to the implementation of the new property management system, particularly in relation to governance, risk management and internal control.
Cultural Compliance	Audit	A cyclical programme of reviews focussing on ensuring compliance with basic internal controls within teams across the organisation.
Coroners Service - Follow Up	Audit	A follow-up review in relation to Coroners where previous audit work in this area identified significant scope for improving financial administration.
Accounts Payable	Audit	A key financial system. This review will examine key controls over the procure to pay process, with particular focus on e-invoicing.
Accounts Receivable	Audit	A key financial system. This review will examine key controls relating to raising of invoices and debt management procedures, with specific focus on credit card income and payment card industry compliance.
HR/Payroll	Audit	A key financial system. We will review key controls over the HR/Payroll function and processes.
Treasury Management	Audit	A key financial system. This review will examine key controls relating to borrowing and lending arrangements as part of the Treasury Management process (including long-term borrowing arrangements).

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County Council

Review Name	Type	Outline Objective
Pension Fund Governance and Investments	Audit	A review to assess the adequacy of East Sussex Pension Fund management and governance arrangements in accordance with our Pension Fund Internal Audit Strategy. This audit will also examine controls in relation to the administration of pension fund investments, including monitoring of fund manager performance and accounting arrangements.
Pension Fund Processes and Systems	Audit	A key financial system. This review will examine the key controls in relation to the calculation and payment of pensions, transfers to and from the pension fund and the collection and recording of pension contributions (incl. contributions from other admitted bodies).
Pension Fund External Control Assurance	Audit	A review of controls in relation to the administration of pension fund investments, focussing in particular on the monitoring of fund manager performance and accounting arrangements.
The Keep	Audit	A review of governance, business planning and budget management arrangements at The Keep, ESCC's historical resource centre.
Anti Fraud and Corruption	Audit / Advice	An ongoing programme of work to strengthen the County Council's anti-fraud and corruption arrangements, ensuring that these remain fit for purpose and in line with latest best practice. This work will include developing and delivering a counter fraud awareness programme for targeted staff groups.
Staff Transfers and Leavers – Follow Up	Audit	Previous audit work in this area has found that the arrangements for controlling access to the Council network folders and IT systems were ineffective and inefficient and represented a clear security risk for the organisation. Further work will be undertaken to ensure audit recommendations made and agreed with management have been fully implemented.
SAP Security and Administration – Follow-Up	Audit	Previous audit work in this area found a number of opportunities for improvement in relation to SAP security and administration, including ensuring adequate governance arrangements exist in relation to the SAP administration function, and that SAP access and user activity is controlled appropriately.

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County Council

Review Name	Type	Outline Objective
ICT - Agile Technology Security Review	Audit	To review the policies and underlying procedures in relation to the use of agile equipment and to assess the adequacy of technical and physical security arrangements, including management and control over agile technology assets.
ICT - Social Care Information System (SCIS)	Audit	To review the arrangements over security of the new social care system and the immediate and ongoing management of user access (including workflow rules). Also, to ensure that all interfaces from and to the new system, especially those that impact on financial transactions and those to the Council's core financial system, SAP, are set-up, tested appropriately and all necessary reconciliation controls are in place.
ICT - ESCC Microsites	Audit	Microsites are web pages or a small cluster of pages which are created by staff to function as a discrete entity within our existing website. This review, to be conducted jointly with ICT Services will seek to determine the scale of the microsite environment within ESCC, to appraise the guidance in place over the creation of microsites and to review compliance with these.
ICT – Social Media	Audit	A review to assess arrangements within the Council for managing the risks associated with the use of social media, and whether the current control environment in this area supports and promotes the achievement of the Council's strategic objectives.
ICT – Schools e-Safety	Audit	For a sample of ESCC maintained schools, to review the arrangements in place over e-Safety, including in relation to policy and guidance, training and the adequacy of controls over information transmission and sharing.
ICT – Storage Area Network (SAN)	Audit	A storage area network (SAN) is a dedicated network that provides access to consolidated, block level data storage. This audit will review the adequacy of controls over the SAN, including those relating to accessibility of data, security and physical / environmental controls.
ICT – Service Developments and Change	Audit / Advice	ICT systems and applications will inevitably play a crucial role in the various major projects and change initiatives taking place across the organisation. Resource has therefore been set aside to support this and to review emerging ICT related risks as they arise. This is likely to include work in relation to Orbis.

INTERNAL AUDIT PLAN 2015-2016

Review Name	Type	Outline Objective
Grant Certification	Audit	Audit certification of a number grant returns due to be submitted over the course of the year.