

# INTERNAL AUDIT PLAN 2016-2017



<b>Council Priority:</b>	<b>Driving Economic Growth</b>
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<b>Review Name</b>	<b>Type</b>	<b>Outline Objective</b>
External Funding, Grants and Loans	Audit	A review to examine a sample of areas where funding, grants and loans are provided by the Council with a view to ensuring that these are adequately controlled and managed.
Community Infrastructure Levy (CIL) / Section 106 Agreements	Audit	A review to ensure Section 106 and Community Infrastructure Levy contributions are properly identified and collected, and that they are used appropriately.
Highways Contract	Audit	Following the letting of the highways contract to Costain, a review of governance arrangements, performance management, payment mechanisms and new processes will be undertaken.
Schools	Audit	We will continue our audit coverage in schools. 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, including the provision of more robust and focussed training.

# INTERNAL AUDIT PLAN 2016-2017



<b>Council Priority:</b>	<b>Keeping Vulnerable People Safe</b>
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Review Name	Type	Outline Objective
Better Together	Audit	To continue our work in relation to the East Sussex Better Together programme. This will include further work in relation to risk management, a review of information data security and sharing arrangements between organisations, the management of specific schemes within Better Together and preparation for the Accountable Care Model, which will potentially include a review of risk management, procurement and payment mechanisms. We will also provide audit advice and support to the Integrated Planning and Commissioning Cycle work that is currently taking place.
SEND - General	Audit	A previous audit in this area resulted in an opinion of partial assurance. In addition to reviewing implementation of the agreed recommendations, we will also focus further assurance work on partnership arrangements with CCGs (including their governance) and the procurement of agency placements.
SEND – Expenditure in Schools	Audit	A review to ensure SEN funding is used for the purposes intended so that planned outcomes are achieved.
Children’s Safeguarding	Advice and Support	We will work with colleagues within Children’s Services to help identify and map the various areas of assurance in relation to the safeguarding of children.
Trading Standards South East (TSSE) – Governance and Financial Systems	Audit	TSSE is a partnership of 19 local authority Trading Standards services in the South East of England operated by TSSE Ltd. TSSE hold funding, on behalf of all partners, from a variety of sources, including central government. We will review the governance arrangements of the partnership to ensure funding held on behalf of ESCC is used appropriately, in accordance with relevant government guidelines and our own rules and regulations.

# INTERNAL AUDIT PLAN 2016-2017



<b>Council Priority:</b>	<b>Helping People Help Themselves</b>
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<b>Review Name</b>	<b>Type</b>	<b>Outline Objective</b>
Commissioning	Audit	A corporate review to provide assurance over the adequacy of commissioning arrangements in relation to a sample of areas across the organisation, focussing on the delivery of required outcomes and value for money, and that commissioned services are subject to appropriate performance monitoring.
Troubled Families	Audit	As a continuation of our work in this area, 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 Troubled Families outcome plans have been achieved and evidenced.
Direct Payments	Audit	Our work will include a follow-up of the audit work undertaken in 2015/16 that resulted in partial assurance. Further work will also be undertaken to examine the system of control associated with the administration, payment and monitoring of direct payments to both ASC and CSD clients.
Public Health Local Service Agreements	Audit	A follow-up of our previous work in this area which resulted in an overall opinion of minimal assurance.

# INTERNAL AUDIT PLAN 2016-2017



<b>Council Priority:</b>	<b>Making Best Use of Resources</b>
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<b>Review Name</b>	<b>Type</b>	<b>Outline Objective</b>
Orbis Integrated Partnership Budget	Audit	A review of the mechanisms in place for governance and management of the integrated Orbis budget.
Orbis General	Advice and Support	To 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. This will include a comparison of policy frameworks between the three Orbis partners (East Sussex County Council, Surrey County Council and Brighton and Hove City Council).
Procurement Transformation	Advice and Support	To provide advice and support into the procurement transformation programme, including the design of sourcing, purchasing and contract management systems.
Compliance with Procurement Standing Orders – Follow-Up	Audit	A follow-up of our previous work in this area which resulted in an overall opinion of partial assurance.
Property Transformation	Advice and Support	To provide advice, support and challenge on risk, governance and internal control matters in relation to property transformation and improvement initiatives, especially in light of the Orbis partnership.
Contract Management	Audit	As a continuation of previous audit work in this area, we will undertake a review of a sample of high risk and, where appropriate, joint contracts with Surrey County Council.
Capital	Audit	Following the independent external review of Capital, we will assess the extent to which the agreed recommendations arising from the review have been considered and implemented.
Freedom of Information, Environmental Information and Data Protection Act	Audit	To review the processes for dealing with Freedom of Information and Environmental Information requests, and also compliance with the Data Protection Act across the organisation, to ensure that legal responsibilities and codes of practice are adhered to.
Adult's Social Care LiquidLogic (LAS) & Controcc	Audit	A review to assess the adequacy of controls within the newly implemented LAS (client information and case management system) and Controcc (the social care payments and billing system). Also, input and advice into the Post Implementation Review of the LAS implementation.
Children's Social Care LiquidLogic (LCS) & Controcc	Audit	A review to assess the adequacy of controls within the newly implemented LCS (client information and case management system) and Controcc (the social care payments and billing system).
Accounts Payable (AP)	Audit	A key financial system. To review key controls relating to the procure-to-pay process, with particularly focus on E-invoicing and P-cards.

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<b>Review Name</b>	<b>Type</b>	<b>Outline Objective</b>
Accounts Receivable (AR)	Audit	A key financial system. A review of controls over the collection and recording of income within the council, with specific focus on debt management arrangements.
HR/Payroll	Audit	A key financial system. A review of controls over the HR/Payroll function with specific focus on the recruitment process, including the use of Talentlink.
Pensions Governance, Investments and External Control Assurance	Audit	Key financial system. A review to assess the adequacy of East Sussex Pension Fund management and governance arrangements. Also, to examine arrangements for ensuring the adequacy of the control environment of the Pension Fund investment managers and custodian.
Pension Fund Processes and Systems	Audit	Key financial system. To review 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).
Treasury Management	Audit	Key financial system. To review controls relating to borrowing and lending arrangements as part of the Treasury Management process (including long-term borrowing arrangements).
Music Service Income	Audit	A review of the Music Service billing mechanism, to include the identification, billing, collection and recording of income, and debt management arrangements.
Cultural Compliance	Audit	To continue our cyclical programme of reviews focussing on ensuring compliance with basic internal and management controls within teams across the organisation.
Staff Transfers and Leavers Follow-Up	Audit	A follow-up of our previous work in this area which resulted in an overall opinion of partial assurance.
Grant Work	Audit	Audit certification of a number of grant returns due to be submitted over the course of the year.
Cyber Security	Audit	To review the controls protecting the Council from cyber-attacks. The audit will focus on boundary firewalls and internet gateways, secure configuration, access control, malware protection and patch management.
Storage Area Network (SAN)	Audit	To review the adequacy of controls in relation to the Storage Area Network, including those relating to accessibility of data, adequacy of security and physical / environmental controls.
ICT Project Management	Audit	To review the procedures in place to ensure compliance with ICT and Business Strategies. Also to assess that Corporate Project Management Standards are followed and there is compliance with IT Project Management Methodology.
Microsites Follow-Up	Audit	To follow-up on the implementation of recommendations arising from the Microsites audit undertaken in 2016/17 which resulted in an audit opinion of minimal assurance.

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<b>Review Name</b>	<b>Type</b>	<b>Outline Objective</b>
Cloud Computing	Audit	To review Cloud governance and information security risk management, contract compliance and monitoring. Also, to assess the level of protection and privacy of information assets in the Cloud and verify that that access to Cloud services are appropriately managed.
Orbis ICT	Audit	ICT systems and applications will inevitably play a crucial role in the various major projects and change initiatives taking place through Orbis. Resource has therefore been set aside to support this and to review emerging ICT related risks as they arise.
Legal Case Management System	Advice and Support	To provide input and advice into the implementation of a new Legal Service's case management system.
High Weald	Audit	A compliance audit to ensure that adequate and effective financial controls are in place to allow the annual return to be signed-off.