

Draft Audit Plan – Rutland County Council – 2014/15**Summary – Allocation of Days**

| Risk Category | Days Allocated | Percentage of Days |
|-------------------------------|-----------------------|---------------------------|
| Non- Audit Time | 30 | 8% |
| Financial Risks | 105 | 28% |
| IT Risks | 45 | 12% |
| Fraud Risks | 30 | 8% |
| Governance Risks | 60 | 16% |
| Service Delivery Risks | 100 | 27% |
| TOTAL | 370 | 100% (rounded) |

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| Commissioned Days | | 370 |
| Chargeable non-auditing time (Committee reports and attendance; follow up of recommendations; client liaison; liaison with External Audit) | | 20 |
| Consultancy Work: training & development of the Audit & Risk Committee: joint procurement with the other Welland sites | | 10 |
| Days available for planned audit assignments | | 340 |
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| Financial Risks | | 105 |
| Proposed Audits | Assurance Requirements | |
| Community Care Finance – Court of Protection & Deputyship | Assurance sought about the arrangements for managing property assets of clients – specifically where those properties are tenanted and where tenants are in receipt of benefits. | 15 |
| Community Care Finance – Assessment Arrangements and Fairer Charging Policy | Assurance sought about the control framework developed for the conduct of clients' financial assessments and for the application of the Fairer Charging Policy. | 10 |
| Benefits | Assurance sought about the control framework for the Council's most significant financial systems | 15 |
| Local Taxes | | 15 |
| Payroll | | 10 |
| Creditors | | 10 |
| Debtors | | 10 |
| Agresso | Assurance sought that access and permissions granted to different users of the Agresso System are consistent with operational needs and do not compromise the designed control frameworks for key financial systems. | 20 |
| IT Risks | | 45 |
| Assurance Requirements | Rationale | |
| To be confirmed | It has been determined that the Strategic IT Audit Programme developed in 2012/13 does not address all of the Council's emerging IT risks. Additional work will be required to identify the assignments required for 2014/15. | 45 |
| Fraud Risks | | 30 |
| Assurance Requirements | Rationale | |
| Recruitment & Payroll Fraud | Last of the fraud risks identified by the National Fraud Agency – others audited in 2013/14 | 15 |
| NDR Fraud | Provide assurance that controls operate to address risk of money laundering | 15 |

| Governance & Performance Risks | | 60 |
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| Proposed Audits | Assurance Requirements | |
| Data Management – Retention, Protection & Disposal | Assurance sought that the Council has put in place arrangements which ensure that the Council complies fully with its duties and responsibilities under Freedom of Information and Data Protection legislation and manages its data effectively. Assurance to cover data held electronically and on paper. (Note an audit included in the 2013/14 Plan was deferred to allow the Head of Governance to implement improvements in corporate arrangements for data management) | 25 |
| Safe Driving @ Work | Assurance sought about corporate arrangements to mitigate inherent risks associated with business use of vehicles. The Director identified specific assurance issues around policies on safe driving; training and performance monitoring around safe driving; administrative arrangements to ensure that employee/drivers are licensed and that cars are properly insured and have valid MOT certificates; and the management of the WeCar scheme. | 10 |
| Contract Management | Assurance sought in respect of Places contracts. The Director identified specific assurance issues around: <ul style="list-style-type: none"> Financial failure of key contractors and available mitigations Contractor breaches of law or regulations Contractors' non-compliance with agreed processes and procedures while delivering contracted services | 25 |
| Service Delivery Risks | | 100 |
| Proposed Audits | Assurance Requirements | |
| Housing Options | Assurance sought about the arrangements for housing allocations and homelessness interventions. The Head of Service identified specific assurance issues around consistent and appropriate interpretation of allocations policy; best use of resources to deal with increased levels of homelessness; and use of IT in support of the Service. | 10 |
| Home to School Transport | Assurance sought about the effective operation of the Service. The Director identified specific assurance issues around the requirement to provide escorts; and the identification of safe walking routes as the basis for determining the Council's obligation to provide transport. | 10 |
| Early Years Funding | Assurance sought about the management of direct funding from Department for Education. Head of Service identified specific assurance issues around: <ul style="list-style-type: none"> Probity of expenditure Establishment of appropriate protocols to monitor use made by child minders of funding Appropriate KPIs and systems to monitor outcomes delivered Satisfaction of OFSTED requirements for reviews of both recipients' use of monies and standards of service delivered | 20 |

| Service Delivery Risks | | |
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| Proposed Audits | Assurance Requirements | |
| Nursery Provision | Assurance sought about the management of relationships between primary schools and providers of nursery provision. Head of Service identified specific assurance issues around pre-school provision hosted by primary schools. | 15 |
| School Improvement Programmes | Assurance sought about the Council's arrangements to monitor support for school improvement plans. Head of Service identified specific assurance issues around: <ul style="list-style-type: none"> • Satisfaction of OFSTED requirements; • Audit & monitoring arrangements; • Protocols for data exchange; and • Economies of scale contracts to deliver improvements. | 20 |
| School Admissions Service | Assurance sought about the robustness of the service and the appeals procedure. Head of Service identified specific assurance issues around the different admission bodies for the various categories of schools (Academy; Foundation; Voluntary Aided) within the County. Note that the Council now charges Academies for the service and has to demonstrate compliance with the Admissions Code. | 10 |
| Community Infrastructure Levy | Assurance sought about the design of the control framework developed to ensure that CIL is managed effectively and that the monies due are identified and claimed. Some scope for shared learning with other Welland sites | 5 |
| Continuing Health Care Funding | Assurance sought towards the end of 2014/15. The Head of Service identified assurance issues around the recovery from the NHS of costs incurred by the Council in respect of clients assessed as having Primary Health Care needs and the need for assurance that the more structured arrangements to be put in place during 2014/15 are effective. | 5 |
| Carer Support Arrangements | Assurance sought towards the end of 2014/15. The Head of Service identified assurance issues around the consistent assessment of carers' support requirements and the need for assurance that policy and processes being developed work as intended and deliver appropriate outcomes. | 5 |