

Initial risk areas considered for inclusion in Internal Audit Plan 2015/16

Topic	Rationale
Fraud Risk Review	In 2014/15 the Council has put together a fraud risk register. The review will pick 3 or 4 areas from the register and assess whether controls noted are working as intended.
Better Care Fund monitoring	The BCF pooled fund comes into effect from 1 April 2015. Each BCF project needs to demonstrate its impact against BCF targets and show how much has been spent. This review will focus on a sample of schemes and verify reported performance and spend.
Data Retention and Disposal	In planning the scope of the Data Management audit for 2014/15, it was agreed to exclude data management and disposal from the scope and to cover these as a specific audit in 2015/16, including IT specific controls and procedures. Work is currently underway within the Council to improve these areas and a review in 2015/16 will provide assurance over the robustness of these arrangements once complete.
New Expenses policy	Following a review of the expenses policy further to a tax review by KPMG and acceptance by HMRC of the Council's P11D dispensation, a new policy will be in place for 2015/16. This review will assess compliance with the P11D dispensation and the new policy.
Contract Procedure Rules (CPR) compliance	In 2013/14 the Council updated its CPR's. New procurement rules are also likely to come into force early in the new year which will require CPR's to be updated again. This review will assess how officers are complying with these procedures but also identify any practical difficulties in applying the rules to inform future revisions.
Recruitment of Interims and Agency staff	The Council has agreed a revised procedure for recruitment of Interims and Agency staff to ensure that all employment regulations are complied with and value for money is achieved. The review will consider how these procedures are being applied.
Supplier account maintenance	The Council enhanced its controls over supplier account maintenance following a fraud in 2014/15. This review will

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	confirm whether new processes are working as intended.
'Limited' audits follow up	There were a number of audits in 2014-15 which resulted in 'Limited' opinions. In all cases action plans were agreed to resolve issues raised. This review will report on the updated status of those action plans.
People First	The Council has reached the implementation stage of People First and the People Directorate are now in the process of working through the detailed proposals. This review will consider how progress is being made and whether the Council is still on track to make the targeted savings.
Eligibility and Assessment (Carers)	From 1 st April 2015, under the Care Act, the Council has to put in place a new process for assessing 'carers' and providing care where appropriate. This review will look at whether the new procedure is being applied correctly and consistently.
Public Health assurance	The Council's s151 officer and Director of Public Health are required to give assurance that the public health ring fenced grant has been spent in accordance with directions. This review will support the assurance being provided.