

Internal Audit Plan

2016-17

Hampshire County Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

Audit	Audit Sponsor	Strategic / Directorate Risk Registers	Audit Needs Assessment	Scope
Traded Services	Director of Culture, Communities and Business Services	HCC0006	High	Governance arrangements for traded services and the cost / pricing model for income generating initiatives
Transformation	Director of Transformation & Governance	HCC0006; AS0012; CO0016; CO0017; CO0008	High	Governance of the programme including programme management, reporting and benefits realisation.
Equality impact assessments	Director of Transformation & Governance	CO0009	Medium	Review of revised roles and responsibilities, reporting structure and compliance to corporate procedure.
Information management	Director of Transformation & Governance	ET0022; CC0008; CO0009; CO040006	High	To review outcomes of the 2106 ICO visit and assess need for further review / follow up..
Health and Safety	Director of Transformation & Governance	CO0009; AS0003	High	Review new processes introduced by the Corporate Health and Safety Manager and follow up actions arising from the previous review.
Capital programme	various	CO0017; ET0013	High	Approval / prioritisation of needs.
Grants granted	Director of Transformation & Governance	CO001	Medium	Effectiveness and consistency of approach. Emphasis on Children's Services due to proposed changes.
Information security	Director of Corporate Resources	CO010009; CO010008; CO0009	High	Logical / physical access controls and system access requests
Local management of shared services processes	Director of Corporate Resources	HCC0006; CO0009; CO0013	High	Client side application of shared service activities which remain with HCC staff.
Risk Management	Director of Transformation & Governance	CO0009	Medium	To review the effectiveness of the corporate risk management strategy/policy

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Insurance Fund	Director of Transformation & Governance	CO0009	Medium	Review of policy, process and procedure for both insured and self insured losses.
Decision making and accountability	Director of Transformation & Governance	CO0009	Medium	Review of the officer decision process.
Proactive - Fraud	Director of Corporate Resources	CO0009	High	<ul style="list-style-type: none"> • CIPFA fraud survey • maintenance and updating of fraud risk registers • compliance against the CIPFA Code of Practice on Managing the risk of Fraud and Corruption • Data analytics in high risk areas • National Fraud Initiative
Reactive - Fraud	various	CO0009	High	<ul style="list-style-type: none"> • investigation as the need arises • advice / assistance to department's as required
Annual Governance Statement	Director of Transformation & Governance	CO0009	High	Contribute and review of the 2015/16 Annual Governance Statement
Annual self assessment against internal audit Standards	Director of Corporate Resources	CO0009	High	Completion of a self-assessment against the Standards in accordance with the PSIAS.
Assurance mapping	Director of Corporate Resources	CO0009	Medium	To facilitate assurance mapping across the Council to inform the controls / assurance framework..
Capacity planning and management	Director of Corporate Resources	CO10008; CO0003; CO0010	Medium	Infrastructure capacity available to maintain effective service provision.
SAP operational basis support	Director of Corporate Resources	CO0009; CO0003	Medium	Review of programme and project changes.

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Business applications	Director of Corporate Resources	CO0009	Medium	Application review of business systems in terms of confidentiality, integrity and availability of data.
IT governance	Director of Corporate Resources	CO0009; CO010007	High	Governance arrangements in IT following reorganisation.
Remote working solutions	Director of Corporate Resources	CO0003; CO010008	High	Review of the technology solutions in place to support flexible and mobile working, including information security.
Assurance mapping	Director of Corporate Resources	CO0009	Medium	Annual summary of all the forms of assurance around IT.
IT Business continuity & disaster recovery	Director of Corporate Resources	CO010009; CO010008; CO0003; ET0027; AS0010	High	Robustness of provisions to restore the service to the Council, partners, and sold services in the event of a serious incident.
Public Services Network (PSN)	Director of Corporate Resources	CO0009	High	End to end review, to include compliance against new data classifications.
Virtualisation	Director of Corporate Resources	CO0003; CO010008	High	Virtualisation involves significant change. Emphasis on security risks.
Data centre security	Director of Corporate Resources	CO010009	High	Security review of Winchester data centre.
Identity management	Director of Corporate Resources	HCC0006; CO0003	High	Identity management will be key to the Digital programme, to ensure the right people have access to the right services and information.

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Interfaces	Director of Corporate Resources	CO0003	Medium	Development, implementation and management of key interfaces
Cyber Essentials scheme	Director of Corporate Resources	CO010009; CO010008; CO0003; ET0027	n/a	Gap analysis against the new HM Government assessment framework
Safeguarding - Children	Director of Children's Services	CS0003; HCC0001; CS0005	High	To review the ongoing internal and external assurances that the department receive for the safeguarding of children.
Safeguarding - Adults	Director of Adult Services	HCC0002	High	Implementation of the new safeguarding policy following changes due to the Care Act.
School thematic review(s).	Director of Children's Services	CS0004	High	<ul style="list-style-type: none"> • financial planning, • safeguarding.
Data analytics (schools)	Director of Children's Services	CS0004	High	Data analysis of identified risk areas followed by full review at selected schools.
Reactive - Schools / Establishments	Director of Children's Services	CS0004	High	Provision to enable reactive school or establishment reviews as the need arises.
SFVS	Director of Children's Services	CS0004	High	To review the SFVS responses received and sample check of answers / supporting evidence prior to DfE deadline.
Home to school transport	Director of Children's Services	CS0003; ET0011	High	Processes and controls over the provision of the Home to School Service ensuring the safe transit of eligible children. To also include contract management arrangements

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Services for young children	Director of Children's Services	CS0004	Medium	Review of new early years pupil premium and the training of providers.
SEN and specialist advisory teachers	Director of Children's Services	CS0004	High	Special Education Needs service and the transition across to Education Health Care Plans. Also to review budgetary control across the service as a whole.
Education of children looked after	Director of Children's Services	CS0004	High	Arrangements for placing children looked after into schools and rationale for placements.
Non county placements/decision making for complex needs	Director of Children's Services	CS0004	Medium	Rationale for placements and effectiveness of the RAG process.
Troubled families - claims	Director of Transformation & Governance	Mandatory	High	10% sample of claims in line with grant requirements.
Management and governance structure of CFMT panels	Director of Children's Services	CO0009	Medium	Strategic overview, composition and effectiveness of the various CFMT panels including potential duplication
PLO and Court Processes	Director of Children's Services	CO0009	High	Processes and timescales of case handling.
Reg 24 and Special Guardianship Orders (SGO's)	Director of Children's Services	CO0009	High	Process and timeliness for assessments of SGOs & Reg 24 across the teams.
Adult services establishment review(s)	Director of Adult Services	AS0016	Medium	<ul style="list-style-type: none"> • Revalidation of Nursing staff / training of staff • Support plans • Medicine Control in LD units • Incident reporting

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Direct payments	Director of Adult Services	AS0004	High	Review of changes to the direct payment process (compliance/ effectiveness of new processes).
High cost placements	Director of Adult Services	As0007; AS0008	High	Review of placements for younger adults (under 65) in residential care.
Social care reform / Implementation of the Care Act	Director of Adult Services	AS0017	High	Ongoing monitoring review / impact of Care Act
Extra care housing	Director of Adult Services	AS0004	High	Project management and delivery. To also include controls over allocation of places.
Hampshire Health Record	Director of Adult Services	CO0009	Medium	Usage and management of the Hampshire Health Record.
Care at home - Dom Care Providers / Transition of clients to new care providers	Director of Adult Services	AS0006; AS0007	High	Arrangements for commissioning domiciliary care.
Occupational Therapists	Director of Adult Services	AS0004	Medium	Service review (demand monitoring and management & consistency of provision).
Discharge to Assess Beds	Director of Adult Services	AS0004	Medium	Management, monitoring and utilisation of provisions.
Respite for Learning Disability /Physical Disability	Director of Adult Services	CO0009; AS0019	Medium	To review the respite service since it has become a joint service for Physical Disability and Learning Disability clients.
Learning Disability - Phase 2 of transition to new providers	Director of Adult Services	CO0009; AS0007	Medium	Management of phase 2 of the transition of clients to new providers for Learning Disability.

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Quality Outcomes Contract Monitoring (QOCM) - quality of service providers	Director of Adult Services	AS0007	High	To review the new QOCM process (efficient, effective, compliant and embedded).
Provider Failure Policy	Director of Adult Services	AS00007	High	Implementation of and compliance with the "Provider Failure Policy" (currently out for consultation)
Multi Agency Safeguarding Hub (MASH)	Director of Adult Services	AS0008	High	Review of governance structures and effectiveness
Benefits Realisation Stream of T17 (Adult Services)	Director of Adult Services	AS0015	n/a	Advisory role for Adults
CCBS establishment thematic review	Director of Culture, Communities & Business Services	CO0009	Medium	Specific theme TBC.
Concessionary fares	Director of Economy Transport & Environment	ET0018	Medium	Administration of the Concessionary Fares Scheme, including issuing and renewal of Older Person's Bus Passes and Disabled Person's Concessions.
Regeneration	Director of Economy Transport & Environment	ET0013	High	Governance, management and monitoring of regeneration projects delivered in partnership.
Solent LEP	Director of Economy Transport & Environment	ET0008	High	Review of Solent Business Support Hub (partly funded through ERDF Programme)
Tourism	Director of Economy Transport & Environment	CO0009; ET0015	High	Fee generating promotional and booking facilities for accommodation and attractions on the visithampshire website. Governance, processes and controls.

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Business units - review 1	various	CC0011	Medium	Review of Hampshire Catering Services
Property Traded Services Strategy	Director of Culture, Communities & Business Services	HCC0006	High	Property Traded Services Strategy - progress with action plan delivery.
Construction Health and Safety	Director of Culture, Communities & Business Services	CC0014; CC0015; CC0016	High	Compliance by contractors of H&S regulations
Governance of pre-contract approvals	Director of Culture, Communities & Business Services	CO0009; AS0007	Medium	New financial processes and electronic forms (C123 for funding provision etc.) Compliance and appropriate approvals to focus on Children Services.
Trading Standards	Director of Culture, Communities & Business Services	CO0009; CC0019	High	Review of the potential partnership arrangements for the delivery of the Trading Standards Service.
Contract management - corporate	Director of Transformation & Governance	CO0001; AS0007; CO0009	High	Effectiveness of contract management arrangements for a sample of contracts not covered by individual reviews.
Contract management	Various	CO0001; AS0007; CO0009	High	<ul style="list-style-type: none"> • Sure Start Children's Centres • Independent fostering agencies • Building cleaning and street scene cleaning • REACT • Broadband • Intermediate Southern Construction Framework • Intelligent Transport System • Household Waste Recycling Centres

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Reading / Hampshire Property Partnership	Director of Culture, Communities & Business Services	CO0009	n/a	Certify a sample of transactions and reconciliations for HCC and RBC.
Grant certification	Various	Mandatory	n/a	<ul style="list-style-type: none"> • HCC Local Transport Capital Block Funding (including pot hole funding) • HCC Local Authority Bus Subsidy grant • Social Care capital grant • Disabled Facilities Grant • LEP Growth Fund (LEP)
Shared Services				
Governance arrangements	Director of Corporate Resources	CO0009; CO0014; CO0013	High	Governance topic to be confirmed
Recruitment & induction	Director of Corporate Resources	HC0007; AS0006; AS0021; CO010004	High	Changes to recruitment processes in February / March 2016 designed to streamline the process for non safeguarding roles.
Payroll	Director of Corporate Resources	CO0009	High	Annual core financial system review plus processes being changed.
Planning, budget monitoring forecasting	Director of Corporate Resources	CO0009	High	Revised processes being introduced for 2016/17.
Order to cash (OTC)	Director of Corporate Resources	CO0009	High	Annual core financial system review.
Purchase to pay (P2P)	Director of Corporate Resources	CO0009	High	Annual core financial system review.

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Capital accounting/programme monitoring	Director of Corporate Resources	CO0009	Medium	This area has not been the subject of an internal audit for a number of years, and is of high transaction value.
BACS	Director of Corporate Resources	CO0009	High	BACS arrangements are being upgraded in Quarter 4 2015/16 due to the increase in the number of BACS transactions now taking place.
Master Data Team	Director of Corporate Resources	CO0009	Medium	Robustness of controls and compliance for changes made by the master data team.
Employer pension responsibilities - ABS	Director of Corporate Resources	CO0009	Medium	Focused review targeting the production of annual benefits statements - New processes being introduced.
Employer pension responsibilities	Director of Corporate Resources	CO0009	Medium	Accuracy and timeliness of information provided to the various pension providers.
Procurement - category management	Director of Corporate Resources	HC0005; CO0009	High	Review three procurement categories each year on rotation.
Pcards - Strategy and process	Director of Corporate Resources	HC0005; CO0009	High	Review of strategy and compliance to established procedures
Property management	Director of Corporate Resources	HC0005; CO0009	High	Property management arrangements for properties across all partners, excluding HCC schools.
Procurement strategy and processes	Director of Corporate Resources	HC0005; CO0009	High	Review of new combined strategy.
Procurement - IT hardware	Director of Corporate Resources	HC0005; CO0009	High	To review procurement arrangements in line with EU Regulations and corporate policy

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Annual Audit Report	-	-	-	
Operational plan preparation	-	-	-	
Monitoring, liaison & reporting	-	-	-	
External Audit Liaison	-	-	-	
IT developments and working groups	-	-	-	
Advice	-	-	-	
AO meetings	-	-	-	
Audit Committee	-	-	-	
FOI	-	-	-	
Follow up	-	-	-	

