

HFRS internal audit plan 2014/15

Appendix B

| 2013/14 | Review Type   | Audit   | Audit Sponsor | Priority H/M/L | 2014/15 |
|---------|---|---|---------------|----------------|---------|
|         | <b>Management Activities</b>                        |   |               |                |         |
| ✓       | MA  | Annual report   |               |                | ✓       |
| ✓       | MA  | Progress reports  |               |                | ✓       |
| ✓       | MA  | Advice, liaison, Committees (inc. development of KPIs)                            |               |                | ✓       |
| ✓       | MA  | Planning and monitoring   |               |                | ✓       |
|         | <b>H3</b>   |   |               |                |         |
|         | H3  | Joint H3 review (note 1)  | To be defined | H              | ✓       |
| ✓       | H3  | IBC Joint piece of work - Set up  |               | H              |         |
|         | H3  | SAP / Creditors   |               | H              |         |
| ✓       | H3  | Debtors and cash income   |               | H              |         |
| ✓       | H3  | Payroll, including agency staff and consultants                                   |               | H              |         |
|         | H3  | Recruitment, pre-employment checks, leavers, CRB etc agency staff and consultants |               | H              |         |
|         | H3  | Budgetary control and financial planning  |               | H              |         |
| ✓       | H3  | Taxation (various inc. VAT, benefits in kind)                                     |               | H              |         |
|         | H3  | Procurement   |               | M              |         |
|         | <b>Financial Management / Key Financial Systems</b> |   |               |                |         |
|         | FM  | Financial management - Client side (note 2)                                       | D of PS       | H              | ✓       |
| ✓       | FM  | Pension arrangements - Client side  | D of PS       | M              |         |
|         | <b>Governance and Strategy</b>                      |   |               |                |         |
|         | GS  | Strategy, planning, performance and quality (including workforce planning)        | D of PS       | H              | ✓       |
|         | GS  | Risk management   | D of PS       | M              |         |
|         | GS  | Partnerships and associated contracts   | D of PS       | H              | ✓       |
| ✓       | GS  | Commercial activities   | D of PS       | H              |         |
| ✓       | GS  | Information management  | D of PS       | H              |         |
|         | GS  | Implementation of National Framework  | D of SD       | H              |         |
|         | <b>Procurement</b>                                  |   |               |                |         |
|         | PR  | Revenue contracts management  | H of F        | M              |         |
| ✓       | PR  | Capital contracts management  | H of F        | M              |         |
| ✓       | PR  | Supplies, stores and logistics  | H of F        | M              |         |
|         | <b>Human Resources</b>                              |   |               |                |         |
|         | HR  | Safeguarding  | AM CS         | H              |         |
|         | HR  | Training centre   | H of HR&T     | H              |         |
|         | <b>Other financial systems / miscellaneous</b>      |   |               |                |         |
| ✓       | OS  | Networked control   | AM RD         | H              | ✓       |
|         | OS  | Sponsorships  | D of SD       | M              |         |
|         | OS  | Data quality  | D of PS       | M              |         |
|         | OS  | Project and programme management (and/or Specific projects)                       | D of PS       | M              | ✓       |
|         | OS  | Property management   | H of F        | M              |         |
| ✓       | OS  | Efficiency proposals  | D of PS       | H              |         |
| ✓       | OS  | Fleet Maintenance Centre  | H of F        | H              |         |
|         | OS  | RDS availability  | AM RS         | H              | ✓       |
|         | <b>Special investigations</b>                       |   |               |                |         |
| ✓       | SI  | Proactive fraud work  | D of PS       |                | ✓       |
| ✓       | SI  | NFI   | D of PS       |                | ✓       |
|         | <b>Computer Audit</b>                               |   |               |                |         |
| ✓       | CA  | Applications (Various) - 14/15 MOODLE   | D of PS       | H              | ✓       |
|         | CA  | FireWatch   | D of PS       | H              | ✓       |

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|------------|--------------------------|---|---------------|----------------|------------|
|            | CA                       | IT Infrastructure, security and accesses (various themes) | D of PS       | H              |            |
|            | CA                       | IT Strategy, management and governance                    | D of PS       | M              |            |
|            | <b>Audit advice work</b> |   |               |                |            |
|            | AD                       | Risk cover advice   |               |                | ✓          |
|            | AD                       | Data quality/Knowledge management                         |               |                | ✓          |
|            | AD                       | Assurance mapping review/advice                           |               |                | ✓          |
|            |                          | Contingency   |               |                | ✓          |
| <b>185</b> |                          | <b>Total days</b>   |               |                | <b>185</b> |

**Audit Sponsor Key:**

D of PS - Director of Professional Services

D of SD - Director of Service Delivery

H of F - Head of Facilities

AM CS - AM Community Safety

H of HR&T - Head of Human Resources and Training

AM RD - AM Response Delivery

AM RS - AM Response Support

**Note 1** - Due to the transition to H3 this will include risk assessed reviews of payroll, main accounting, budgetary control, taxation, accounts receivable, accounts payable, cash collection, banking and bank account controls, accounting for assets, procurement and HR.

**Note 2** - This review will cover those areas remaining at HFRS.