

Shared Service / IBC Internal Audit Plan 2016/17

15/16	Audit	Audit Sponsor	Risk rating	16/17	Scope/Risk assessment summary
	Governance & IT				
✓	Governance arrangements	CFOs	Medium	✓	Governance topic to be confirmed
✓	ICT - User accesses	CFOs	High		
	Human Resources				
	Recruitment & induction	CFOs	High	✓	Changes to recruitment processes in February / March 2016 designed to streamline the process for non safeguarding roles.
	OHU/ESL		Medium		
✓	Payroll	CFOs	High	✓	Annual core financial system review plus processes being changed.
	Payroll support		High		
✓	Employment practices - casework		Medium		
	Workforce Development		Medium		
	Workforce planning		Medium		
	Use of Volunteers		Medium		
	HR - Team Management		High	✓	Framework of controls for various HR teams activities.
	Financial management				
✓	Planning, budget monitoring forecasting	CFOs	High	✓	Revised processes being introduced for 2016/17.
✓	Order to cash (OTC)	CFOs	High	✓	Annual core financial system review.
✓	Purchase to pay (P2P)	CFOs	High	✓	Annual core financial system review.
	Main Accounting System (SAP)	CFOs	Medium	✓	Cyclical core financial system review.
	Capital accounting/programme monitoring	CFOs	Medium	✓	This area has not been the subject of an internal audit for a number of years and is of high transaction value.
	Taxation (VAT)	CFOs	Medium	✓	To ensure that the VAT effects of any process changes within Shared Services have been dealt with appropriately.
	Treasury management		Medium		
✓	Debt Collection		High		
	BACS	CFOs	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	CFOs	High	✓	Robustness of controls and compliance for changes made by the master data team.
	Employer pension responsibilities - ABS	CFOs	Medium	✓	Focussed review targeting the production of annual benefits statements - New processes being introduced.
✓	Employer pension responsibilities	CFOs	Medium	✓	Accuracy and timeliness of information provided to the various pension providers.
	Procurement, contract & supplier management				
✓	Procurement - category management	CFOs	High	✓	Review three procurement categories each year on rotation.
✓	P Cards	CFOs	Medium		
✓	Property management	CFOs	High	✓	Property management arrangements for properties across all partners, excluding HCC schools.
✓	Procurement strategy and processes	DoPG	High	✓	Review of new combined strategy.
	Procurement - IT hardware		Medium	✓	To review procurement arrangements in line with EU Regulations and corporate policy
✓	Advice and liaison		n/a	✓	
✓	Audit strategy and planning		n/a	✓	
✓	External Audit		n/a	✓	
✓	Monitoring and progress reports		n/a	✓	
	Total Days			424	