## AUDIT COMMITTEE – 25 JULY 2014

| Title of paper: | INTERNAL AUDIT QUARTERLY REPORT 2014/15 - 1ST QUARTER | |
|---|---|---|
| Director(s)/ Corporate Director(s): | Glen O'Connell Acting Corporate Director for Resources | Wards affected: All |
| Report author(s) and contact details: | Author and contact officer Shail Shah – Head of Internal Audit Tel: 0115 8764245 Email: shail.shah@nottinghamcity.gov.uk | |
| Other colleagues who have provided input: | | |
| | | |
| **Recommendation(s):** | | |
| 1 | Note and gives views on the performance of IA during the period. | |
| 2 | Select up to two audits from **Appendix 1** for examination at the November 2014 meeting. | |

## 1. REASONS FOR RECOMMENDATIONS

This report outlines the work of the Internal Audit service (IA) for the 1st quarter of 2014/15.

- **Appendix 1** - List of final audit reports issued in the period with scope, analysis of recommendations, detailed high risk recommendations and level of assurance
- **Appendix 2 -** Analysis of findings in Final Audit Reports issued
- **Appendix 3** - Overview of the work completed to date against the updated Audit Plan

## 1.1 Standards

The service works to a Charter endorsed by the Audit Committee. This Charter governs the work undertaken by the service, the standards it adopts and the way it interfaces with the Council. IA colleagues are required to adhere to the code of ethics, standards and guidelines of their relevant professional institutes and the relevant professional auditing standards. It has adopted, and substantially complied with the principles contained in the PSIAS, and has fulfilled the requirements of the Account and Audit Regulations 2011, and associated regulations, in respect of the provision of an IA service. The service has internal quality procedures and is ISO9001:2008 accredited.

## 1.2 Local Performance Indicators (PIs)

Performance against all PIs is illustrated in **Table 1**.

| Table 1 : Performance v PI Targets | | | | | |
|---|---|---|---|---|---|
| | **Indicator** | **Target** | **Period** | **Actual Year** | **Comments** |
| 1 | % of all recommendations accepted. | 95% | 100% | 100% | Above Target |
| 2 | % of high recommendations accepted. | 100% | 100% | 100% | On Target |
| 3 | Average number of working days from draft agreed to the issue of the final report | 8 days | 4 | 4 | Above Target |
| 4 | Number of key / high risk systems reviewed. | 15 systems | 0 | 0 | Work programmed to begin quarter 2 |
| 5 | % of staff receiving at least three days training per year. | 100% | 0% | 0% | Individual training is in hand and is in accordance with personal development targets |
| 6 | % of customer feedback indicating good or excellent service. | 85% | 100% | 100% | Above Target |

## 1.3 Activity

**Table 2** shows that actual days achieved are in line with planned days set out in the updated Audit Plan and **Appendix 3** shows progress against the individual audits. In summary, after allowance for seasonal work patterns, the plan is on target.

| TABLE 2: ACTUAL v PLANNED AUDIT DAYS | | | |
|---|---|---|---|
| **Total Planned Days** | **Profiled Planned Days** | **Actual to date** | **Comments** |
| **1612** | **403** | **329** | Increased activity is planned for quarters 2-4 |

**Table 3** shows that in the year to date, acceptance of recommendations is above the target of 95% for all recommendations and is on target for high recommendations (100%).

| TABLE 3: RECOMMENDATIONS ACCEPTED | | | | |
|---|---|---|---|---|
| | **2013/14** | | **Period** | |
| | **All** | **High** | **All** | **High** |
| Total recommendations made | 77 | 24 | 77 | 24 |
| Rejected | 0 | 0 | 0 | 0 |
| Total recommendations accepted | 77 | 24 | 77 | 24 |
| % accepted | 100% | 100% | 100% | 100% |

**Resources**

The net budget for the service is £300,599. The predicted service outturn is in accordance with the budget.

## 2.    BACKGROUND

The Audit Committee's terms of reference include responsibility for receiving reports on the work undertaken by IA and for monitoring its performance. The Public Sector Internal Audit Standards (PSIAS) set the responsibility for the management of Internal Audit with the Board. In practical terms this Board responsibility is vested in the Audit Committee and Section 151 Officer who exercise their Board responsibility via the Constitution and the associated policies and procedures of the City Council. This report is one of the regular updates on work undertaken by the service and the Audit Committee is invited to consider and comment on:

- The performance of the IA service against the annual plan in terms of number of days and the balance and mix of the work.
- The nature, scope and quality of the work undertaken.
- The performance indicator results, including whether these indicators are appropriate and the targets sufficiently stretching.

## 3.    BACKGROUND PAPERS OTHER THAN PUBLISHED WORKS OR THOSE DISCLOSING EXEMPT OR CONFIDENTIAL INFORMATION

None

## 4.    PUBLISHED DOCUMENTS REFERRED TO IN COMPILING THIS REPORT

- Accounts and Audit Regulations 2011
- Audit Plan 2013/14
- Public Sector Internal Audit Standards 2012

**FINAL AUDIT REPORTS ISSUED IN PERIOD**

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| Brocklewood Primary School | The purpose of this review was to assess the standard of financial management operating within the school. The following areas were examined during the course of the audit.<br><br>• Leadership & Governance<br><br>• People Management<br><br>• Policy & Strategy<br><br>• Processes<br><br>• Purchasing<br><br>• Processing Purchase Invoices<br><br>• Banking<br><br>• Voluntary Funds<br><br>• Inventory | Significant | For all purchases over £50,000 the school should go through a formal tendering procedure. |
| Nottingham Nursery | The purpose of this review was to assess the standard of financial management operating within the school. The following areas were examined during the course of the audit.<br><br>• Leadership & Governance | Significant | The school should ensure that detailed minutes are taken at each of the Governors sub-committee. The approval of policies and key decisions made by the Governors should be clearly recorded in the relevant meeting minutes.<br><br>All payments made via internet banking should be subject to the same checking and authorisation process as payments made by cheque. |

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| | • People Management<br>• Policy & Strategy<br>• Processes<br>• Purchasing<br>• Processing Purchase Invoices<br>• Banking<br>• Inventory | | |
| Housing Rents 2013-14 | The agreed scope covered assurance that the key controls in operation within the Housing Rents system are operating effectively to ensure that the rent debit is raised accurately and rent collection is maximised, and the system is secure. We also considered whether the Housing Revenue Account (HRA) has sufficient resources over the life of the business plan by looking at convergence to target rents and the HRA's 30 year business plan. | Limited | Urgent action should be taken to review access to the Northgate Housing system and limit access by the Council and its partners to the HOU superuser to appropriate uses and users. Appropriate alternative access arrangements should be provided where they are necessary and not already in place. The password for the HOU superuser should be changed in line with currently proposed Password Standards and in future according to corporate approved Password Standards.<br><br>The HRA business plan spreadsheet should be fully updated and be separately audited to provide assurance that assumptions within it are consistent with existing, historic and likely scenarios for future data, and with enforceable government guidelines. Any major financial issues arising should be reported to Executive Board together with a mitigation plan.<br><br>The tenant reward scheme's parameters and administration should be fully developed and costed and reported to Councillors for authorisation.<br><br>Housing and Finance should ensure that an effective |

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| | | | mechanism for relet at target rent is in place and operational by 1st April 2014 in consultation with IT Applications Management. |
| | | | A long term rents setting policy should be prepared setting out how income will be optimised to ensure that the cost of capital and maintenance is fairly apportioned between all current and future tenants. In the medium term the policy should be benchmarked against rent convergence targets and rents income required in the 30 Year Business Plan. The policy should be reported to Councillors for approval. |
| | | | In order to optimise the income supporting capital and maintenance plans, both in the shorter and longer term, innovative approaches should now be considered to support achievement of convergence of rents to target rents. The effect of these changes on the overall average rent increase should be monitored to ensure that the potential for loss of housing benefit subsidy is factored into the decision, as it would be in the case of an annual percentage increase. The innovative approaches should be consolidated within a rent increase policy, to be approved by Councillors. This would be in keeping with the longer term outlook required by HRA self financing, and provide more certainty around the rent income stream for lenders when the Council finances capital expenditure on stock through debt, which could in turn lead to lower interest rates on debt. |
| | | | The intention to apply limits or caps set by government or its agencies and their effect on rents should be reported within the approval request for rents. |
| IT Asset | This audit assessed the arrangements | Limited | Ensure that all software in use across the Council is |

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| Management | being put in place to manage IT assets to ensure equipment and software is controlled in a secure environment, and provides the related management information to ensure costs are monitored and replenishment planned. | | included in the IT Asset Register to ensure that key licence information is known, that version control can be maintained and links to records management informed when new applications are introduced.<br><br>Amalgamate all Asset Registers within IT to ensure a common view that is linked to SupportWorks, Active Directory and HR records. |
| IT Security 2014 | Note:  Two reviews of IT security have taken place, the scope of each review and the High priority recommendations are noted within this section.<br><br>As part of this year's plan, we have reviewed the implementation of the two outstanding recommendations in the Penetration Test Follow up report of March 2013 while reviewing the results of the further penetration test carried out in September 2013 which was a requirement as part of the PSN compliance process.<br><br><br><br>This audit assessed the level of assurance the Council could take from its arrangements for password control and systems administration. A report was issued in March 2013 giving limited assurance and included six recommendations for improvement. | Limited | Strengthen the arrangements for issuing temporary passes to Loxley House, particularly in relation to staff that have recently left Council employment and those that have 'forgotten' their passes.<br><br><br><br>Ensure that a planned approach to implement solutions to minimise the risks from both internal and external threats over the whole IT estate on an ongoing basis is adopted.<br><br>Managers should follow a checklist when someone leaves which should include notifying IT on the day of leaving that access is no longer required. Failure to abide with this instruction should be dealt with as a performance issue.<br><br>When revising procedures to ensure that accounts for leavers or people transferring to new roles are updated timeously, ensure that the procedures include passing |

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| | | | relevant information between partners without undue delay. |
| | | | Consider reverting to the previous standard in relation to password expiry until the greater password strength recommended in the penetration test can be applied and leaver accounts dealt with promptly. |
| Housing Benefits 2014 | The agreed scope covered the following:<br><br>• Subsidy Monitoring (this looks at managing financial risk)<br><br>• Reconciliations<br><br>• Interventions<br><br>• Overpayments<br><br>• Quality Control and payments<br><br>• System Access and Control | Limited | The service should produce a report evaluating the effectiveness of the overpayments training and outlining other measures to reduce the level of error associated with transactions that create overpayments.<br><br>The service should use its accuracy testing data to focus support and quality control on colleagues with the worst accuracy record over recent testing. |
| Fairer Charging 2014 | The scope of this review was limited to;<br><br>• The financial assessment process.<br><br>• Income collection and debt management procedures.<br><br>• IT access and other IT controls. | Significant | The FCT should review its debt recovery procedures. Measures to be considered should include;<br><br>1. Recording all debt recovery activity on ContrOCC. This should include visit reports, issuing of reminder letters, telephone conversations etc.<br><br>2. Refusals to pay should not go unchallenged. Each case is unique but there should be an assumption that if someone is assessed as being able to pay for their services, they should be pursued, in a timely manner, for any debt owing to the council.<br><br>3. An increase in resources available for debt recovery |

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| | | | within the FCT. This may include new resource or a re-allocation of existing resources. |
| | | | It should be borne in mind that an accumulation of debt may be an indication of an underlying safeguarding issue for the citizen concerned and prompt investigation of any outstanding debt may highlight this. |
| | | | There should be greater control over access to the ContrOCC IT system. The on-going review of user access should ensure the following; |
| | | | 1. Restrict access to the super-user account to those who require it as part of their role. |
| | | | 2. Delete any user accounts not integrated with Active Directory. |
| | | | 3. Introduce a periodic check on accounts in order to disable or delete leavers and colleagues who have not accessed the system within a 6 month period. |
| Contracts Audit 2014 | As part of the 2013-14 Internal Audit Plan, we have reviewed a sample of contracts let in the financial year to ensure compliance with Financial Regulations and Contract Procedure Rules (CPR) The review covered the following: <br><br> • Contracts adequately advertised and complied with European legislation and Council regulations for the amounts involved. <br><br> • Invitation to tender sent to | Significant | Monitor contract renewals and update the contracts register. |

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| | interested parties containing specification details and evaluation scoring criteria.<br><br>• Tender evaluation supported and carried out in accordance with advertised criteria.<br><br>• Tender award process followed and advised to successful bidder.<br><br>In addition, a follow up audit was carried out on a review of procurement processes reported in June 2012. | | |
| Main Acc - NCC Testing (Oracle) | The agreed scope of our review covered the following:<br><br>• Documentation of the processes within Oracle and comparison with previous reviews.<br><br>• Assessment of the adequacy of controls in place to mitigate the main risks.<br><br>• Assessment of the work carried out by the Central Finance Team.<br><br>Our review has included an assessment of the following key controls as set out by our External Auditor, KPMG:<br><br>(1) Ledger mapping to the | Limited | Responsibilities for reviewing and correcting exception reports should be agreed between EMSS, LCC and NCC to ensure that a consistent approach is applied to all partners. This would also allow for clear lines of responsibility to be established.<br><br>All Journals should be subject to period review to ensure that the transactions are valid. |

| Audit | Scope | Level of Assurance | Detailed High Risk Recommendations |
|---|---|---|---|
| | SERCOP heading | | |
| | (2) Journals, authorisation and or review | | |
| | (3) Clearance of Suspense and Control Accounts | | |
| | (4) Feeder system reconciliation | | |
| | (5) Balance Transfers | | |

This table excludes any reports concerning irregularities

**FINAL AUDIT REPORTS ISSUED 1ST APRIL TO 30TH JUNE 2014 – ANALYSIS OF FINDINGS**

| Department | Division | Activity Title | Audit Assurance | Accepted Recommendations | | |
|---|---|---|---|---|---|---|
| | | | | High | Medium | Low |
| Children and Adults | Children and Adults - Schools | Brocklewood Primary School | Significant Assurance | 1 | 3 | 1 |
| | | Jubilee Primary School | Significant Assurance | 0 | 0 | 0 |
| | | Nottingham Nursery | Significant Assurance | 2 | 1 | 2 |
| | | Westglade Primary School | Significant Assurance | 0 | 3 | 0 |
| | | Glade Hill Primary and Nursery | High Assurance | 0 | 2 | 4 |
| | | Oak Field School and Specialist Sports College | Significant Assurance | 0 | 2 | 4 |
| | | Scotholme Primary and Nursery | High Assurance | 0 | 1 | 3 |
| | **Children and Adults - Schools Total** | | | **3** | **12** | **14** |
| | Quality & Commissioning | Housing Related Support Payments 2015 | High Assurance | 0 | 0 | 0 |
| | **Quality & Commissioning Total** | | | **0** | **0** | **0** |
| | **Children and Adults Total** | | | **3** | **12** | **14** |
| Development | | Housing Rents 2013-14 | Limited Assurance | 7 | 5 | 1 |
| | **Development** | | | **7** | **5** | **1** |
| | **Development Total** | | | **7** | **5** | **1** |
| **Charities** | | 081/2014/001.bf - Hanley & Gellestrope 2013 | Charity accounts | 0 | 0 | 0 |
| | **Charities** | | | **0** | **0** | **0** |
| | **Charities Total** | | | **0** | **0** | **0** |
| Resources | Information Technology | IT Asset Management | Limited Assurance | 2 | 6 | 1 |
| | | IT Security 2014 | Limited Assurance | 5 | 2 | 1 |
| | **Information Technology Total** | | | **7** | **8** | **2** |
| | Strategic Finance | Housing Benefits 2014 | Limited Assurance | 2 | 1 | 0 |
| | | Troubled Families Grant 2013 14 Qtr 4 | Grant | 0 | 0 | 0 |
| | | Growth Point 2013-14 | Grant | 0 | 0 | 0 |
| | | Adoption Reform Grants 2013 14 Part B | Grant | 0 | 0 | 0 |
| | | Fairer Charging 2014 | Significant Assurance | 2 | 0 | 2 |
| | | Contracts Audit 2014 | Significant Assurance | 1 | 1 | 0 |
| | | Accounts Receivable  - NCC Testing (Oracle) | Limited Assurance | 0 | 5 | 0 |
| | | Main Accounting - NCC Testing (Oracle) | Limited Assurance | 2 | 2 | 0 |
| | | Budgetary Control - NCC Testing (Oracle) | Significant Assurance | 0 | 0 | 0 |
| | **Strategic Finance Total** | | | **7** | **9** | **2** |
| | Legal & Democratic Services | A3 forms Hardware Requirements Grant (One-off grant) | Grant | 0 | 0 | 0 |
| | **Legal & Democratic Services Total** | | | **0** | **0** | **0** |

| Department | Division | Activity Title | Audit Assurance | Accepted Recommendations | | |
|---|---|---|---|---|---|---|
| | | | | High | Medium | Low |
| | **Resources Total** | | | **14** | **17** | **4** |
| | | | **Grand Total** | **24** | **34** | **19** |

## Summary of the Internal Audit Plan to 30th June 2014

| Audit Title | Audit Outline / Management Direction | Days | Actuals |
|---|---|---|---|
| **1. Strategic Risk Register** | | | |
| Strategic Risks | Review of evidence in place to mitigate risks. Specific strategic risks are listed under departmental headings | 30 | 0 |
| **2. Corporate Services** | | | |
| Treasury Management | Assessing high level controls supported by compliance testing to give assurance over the operation of the control environment | 25 | 1 |
| Bank Reconciliation | Review of accounts to ensure reconciliations are both complete and accurate. Requirement for external auditors | 6 | 0 |
| Capital | Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment (Key System) To include Additions and Disposals | 25 | 0 |
| Council Tax | Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System) | 23 | 1 |
| Business Rates | Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System) | 22 | 0 |
| Main Accounting | Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System) | 10 | 0 |
| Budgeting | Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System) | 5 | 0 |
| Benefits | Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System) | 35 | 0 |
| Business Strategy & Support | Themed audit to include petty cash in Children's and Adults Residential | 25 | 1 |

| Audit Title | Audit Outline / Management Direction | Days | Actuals |
|---|---|---|---|
| Fairer Charging | To ensure service users are being charged in line with corporate policy and national guidance | 22 | 17 |
| **3. Chief Executive** | | | |
| Partnerships (SR16a) | Review of Partnership Health Checks and Framework | 10 | 0 |
| Pensions | Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment. | 22 | 0 |
| Human Resources | Application of Pay and Recruitment Policy across the organisation | 20 | 0 |
| Single Status / Equal Pay | Further assistance with next phase | 10 | 5 |
| Public Health  (SR29) | Ensure governance arrangements are in place for the transfer of contracts, staff and funding. | 10 | 0 |
| Transformation Portfolio - Citizen Focus | Review of arrangements for going from good to great | 20 | 0 |
| Transformation Portfolio - Commercialism | Application of commercial approach so far | 20 | 0 |
| **4. Children & Families** | | | |
| Housing Related Support Payments | Assessment of high level  controls supported by compliance testing to give assurance over the operation of the control environment | 5 | 3 |
| Foster Care & Adoption | Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment. Supports work undertaken by external auditors. | 22 | 0 |
| Schools  assessments | Rolling assessment of the financial arrangements within schools. To include visits (if requested) to schools due to self-assess for the Schools Financial Value Standard (SFVS) | 90 | 29 |

| Audit Title | Audit Outline / Management Direction | Days | Actuals |
|---|---|---|---|
| Personal Budgets - Adults (SR28) | Assess current financial arrangements against CIPFA guidance. Contributes to the City's response to "Protecting the public purse" | 20 | 2 |
| Childrens Continuing Health Care | Assessment of the joint funding process with health | 10 | 0 |
| **5. Communities** | | | |
| Workplace Parking Levy (SR27) | Review of the collection arrangements | 20 | 0 |
| Commercial & Transport Services | Review of fleet maintenance including contract management | 30 | 21 |
| Carbon Reduction Commitment | Review to ensure the scheme is managed properly and effectively. | 5 | 2 |
| Crime & Drugs Partnership (SR7 a/b) | To ensure that the Council is following its Corporate Financial Process Rule as one of the Accountable Bodies that oversees the operation of the CDP | 20 | 0 |
| Nottingham Energy Supply Company | Assessment of the arrangements for licensing Houses in Multi Occupation (HMO) | 10 | 0 |
| Environmental Health | Assessment of the arrangements for licensing Houses in Multi Occupation (HMO) | 15 | 15 |
| **6. Development** | | | |
| Housing Rents | Assessment of high level controls within Rents System (Key System) | 20 | 0 |
| Property Management | Assessment of arrangements in place to manage our portfolio of properties inc | 20 | 0 |
| Nottingham Jobs Fund | Further review of the processes for administering the scheme | 5 | 0 |
| Local Enterprise Partnership (LEP) | Review how NCC manages its accountable body status / governance arrangements (management request) | 10 | 0 |

| Audit Title | Audit Outline / Management Direction | Days | Actuals |
|---|---|---|---|
| Professional Fees | Review arrangements for recharging project management costs and consultants fees (management request) | 15 | 0 |
| Traffic Fees | Charging of time to the Capital Programme (management request) | 15 | 0 |
| Nottingham Growth Plan | Review of the benefits of the programme | 20 | 0 |
| Estate Rents | Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment | 16 | 1 |
| Information Governance | Support / Assistance with analysis of data | 30 | 44 |
| Procurement / Major Programmes | Review of financial arrangements including assessment robustness of NCC processes for preventing fraud, obtaining VFM and assessment of Business Cases against best practice | 18 | 0 |
| **7. Corporate Audits** | | | |
| Governance Statement (SR10) | AGS preparation and publication | 40 | 25 |
| Risk Management | Audit of arrangements in place / ongoing liaison with risk champions | 10 | 0 |
| IT Audit (SR8a) | Ongoing audit of key IT risks including systems access/security | 40 | 9 |
| Contracts Audit / Procurement | Testing of a sample of final accounts | 20 | 1 |
| Grants Audits | Ongoing work on a number of grant claims including Growing Places, Troubled Families, Green Bus | 40 | 17 |
| Councillors Allowances | Assessment of compliance with the councillors allowance scheme | 10 | 0 |
| Colleagues Expenses | Sample testing of claims submitted by colleagues, including new staff travel arrangements | 15 | 0 |

| Audit Title | Audit Outline / Management Direction | Days | Actuals |
|---|---|---|---|
| NCC Authorisation Processes | Testing of NCC authorisation processes (Oracle Payroll/AP etc) | 30 | 1 |
| Data matching | Data matching within Oracle for duplicates / error | 15 | 0 |
| **8. Counter Fraud** | | | |
| Counter Fraud Strategy / Arrangements | Review of strategy / current arrangements and compliance with best practice (FFL/PPP) | 20 | 10 |
| Training / awareness | Initiatives to increase awareness amongst colleagues | 15 | 5 |
| Counter Fraud Monitoring / Liaison | Co-ordinate counter fraud activities and liaison with KPMG and partners regarding annual fraud reporting requirements | 18 | 9 |
| National Fraud Initiative (NFI) | Co-ordinate the City's response to the next NFI exercise and assist colleagues where necessary | 30 | 0 |
| Departmental Activities | Programme of pro-active testing of transactions with a view to identifying non-compliance / fraud / error, including emerging risks as identified by PPP | 30 | 0 |
| Right to Buy | Assessment of the arrangements for identifying fraudulent applications | 10 | 0 |
| Whistleblowing | Assessment of City Councils arrangements | 5 | 0 |
| Gifts and Hospitality | Assessment of records maintained / colleague compliance/awareness | 12 | 5 |
| **9. Companies / Other Bodies** | | | |
| Provision of internal audit to other organisations | Separate audit plans | 231 | 21 |
| **10. Consultancy, Advice and Support** | | | |
| General Contingency | To allow for requests from senior management or the need to undertake ad hoc assignments as they arise | 40 | 6 |

| Audit Title | Audit Outline / Management Direction | Days | Actuals |
|---|---|---|---|
| Fraud & Irregularity Contingency | Separate contingency to investigate non-Housing Benefit fraud | 100 | 39 |
| Advice | Liaison with departments including advice re capital projects | 30 | 17 |
| Audit Committee | Support and development of Audit Committee | 30 | 15 |
| **11. Other Work** | | | |
| Recommendations Monitoring / s151 Assurance Reporting | Ongoing follow up and monitoring of implementation of recommendations including detailed follow up in accordance with new IA standards | 40 | 3 |
| Audit of Charity and other Accounts | Lord Mayor's, Hanley & Gellesthrope, Highfields, Harvey Haddon | 10 | 3 |
| Developments | Investigate the introduction of continuous monitoring within NCC, Covalent, Oracle | 5 | 0 |
| Corporate Fraud | Consideration of provision of corporate fraud function, following introduction of SFIS | 10 | 1 |
| | **Total Days** | **1612** | **329** |