

**REPORT OF DEPUTY CHIEF EXECUTIVE & CORPORATE DIRECTOR FOR
RESOURCES**

INTERNAL AUDIT ANNUAL WORK PLAN 2011/12 & STRATEGIC PLAN 2011-14

1. PURPOSE OF THE REPORT

This report informs the Committee of the work planned by the Internal Audit Service and is designed to support the City Council's Governance and Control Framework.

2. RECOMMENDATIONS

To comment upon and endorse the Internal Audit Plan for 2011/12 and the Strategic Internal Audit Plan for 2012/14.

3. REASONS FOR CONSIDERATION

- 3.1. The Committee's terms of reference include the function of approving Internal Audit's strategy and planning. An approved Internal Audit Plan is an important part of the Council's governance and control framework, assisting in focusing audit resources to provide assurance on the Council's control and governance arrangements.
- 3.2. The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice for Internal Audit sets out professional standards for Internal Audit functions within local authorities and other relevant bodies. In order to satisfy the requirements of the Code, the Audit Plan must be formally presented to and be approved by councillors.

4. OVERVIEW

- 4.1 The Internal Audit Plan is produced annually and allocates audit resources throughout the year to the review of risks to the Council's vision, values and strategic priorities. The construction of the Plan is informed by consideration of a range of factors eg the Council Plan, the Council's Risk Register, previous internal and external audit activity, emerging themes and priorities, professional networks, transformation and improvement activity, and changes to national, local and regional policy. This list is not exhaustive.
- 4.2 **Appendix 1** describes the Internal Audit Plan for 2011/12 and gives details of work programmed for the year. The Plan is centred on the need to make audit aligned to corporate objectives and to meet the requirements of effective Corporate Governance, including underpinning the requirements of the Annual Governance Statement (AGS). Activity is planned for a total of 1,656 days.

4.3 The Head of Internal Audit met with colleagues from Departmental Management Teams to consider the Plan and its implications, and departmental priorities have been expressed and incorporated where possible. For example, the resulting Plan is geared to reflect risk to corporate objectives and enables Corporate Directors to provide assurance for the Annual Governance Statement.

4.4 The Internal Audit Strategic Plan is a three year plan updated annually to reflect changes in circumstance and risk affecting the authority. The Strategic Plan is based on a comprehensive risk model and is used to plan the procurement and application of audit resources and is used to drive the annual operational plan for the financial year audited. By using the Plan to target the resources at its disposal, Internal Audit is able to maximise coverage of risks to the Council's objectives. The Strategic Internal Audit Plan 2011/12 to 2013/14 is shown as **Appendix 2**.

5. LIST OF BACKGROUND PAPERS OTHER THAN PUBLISHED WORKS OR THOSE DISCLOSING EXEMPT OR CONFIDENTIAL INFORMATION

None

6. PUBLISHED DOCUMENTS REFERRED TO IN COMPILING THIS REPORT

- CIPFA Code of Practice for Internal Audit Local Government in the UK 2006
- The Accounts and Audit Regulations 2011

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Internal Audit Plan - 2011/12

1. Introduction

This document describes the Internal Audit Plan for 2011/12. Attached is the detailed plan of those areas that will be subject to Audit coverage.

2. Background

2.1. The Accounts and Audit Regulations 2011 require every local authority to maintain an adequate internal audit function which should operate within codes of professional best practice.

2.2. The 2006 CIPFA Code of Practice for Internal Audit in Local Government sets out the appropriate professional standards for Internal Audit functions within local authorities. In order to satisfy the requirements of the Code, the Audit Plan must be formally presented to and approved by councillors.

3. The Role of Internal Audit

3.1. Internal Audit is an independent, objective assurance and consulting activity designed to promote the highest levels of financial management and probity across the Authority.

3.2. The remit of the Internal Audit service requires unrestricted coverage of the Authority's and its partners' activities and unrestricted access to all records and assets deemed necessary to fulfil this function. In addition, the Head of Internal Audit must have unrestricted access to the Chief Executive, councillors, Corporate Directors and all employees of the Council.

3.3. Internal Audit is an integral part of the Council's Corporate Governance Framework and gives assurance complementing that given by external review bodies including external audit¹, and that of the senior colleagues of the Council. The level of assurance given is dependant on the extent of the audit coverage undertaken.

3.4. The work of Internal Audit is targeted in order to address the key risks to the Council's strategic objectives and other priorities of the Council. The specific links between the Audit Plan and the Council's strategic priorities are shown in the last column of the Plan.

¹The Audit Commission is the Council's current external auditor.

3.5. The unique value that a professional internal audit function can provide in an organisation is objective assurance on the effectiveness of the governance, risk management and internal control processes. Management colleagues are responsible for the strategic and operational elements of these processes but need independent assurance that they are operating effectively and advice in respect of their improvement.

4. The Audit Planning Process and Annual Audit Plan 2011/12

4.1. The Audit Plan has been developed to target audit resources according to the risks to the Council's strategic objectives and has been established using a detailed risk model. The Plan details all areas that will be covered by Internal Audit during 2011/12.

4.2. The Internal Audit service liaises with the Audit Commission to ensure that the respective audit plans do not conflict or duplicate and that adequate coverage is achieved by Internal Audit in those high risk areas which the Audit Commission wishes to use when forming an opinion on the Council's Annual Accounts.

4.3. The net budget for 2011/12 is £432,380 broken down as follows:

Expenditure	£544,270
External income	(£111,890)
Net budget	£432,380

4.4. A summary of the Plan is shown in the table below.

Category	Days Planned
Chief Executive	101
Children and Families	217
Communities	127
Development	143
Resources	399
Corporate Audits	238
Counter Fraud	191
Companies / ALMO etc	40
Consultancy, Advice and Support	170
Other Work	30
Total Days Planned	1,656

5. Standards

5.1. Internal Audit colleagues are required to adhere to the code of ethics, standards and guidelines of their relevant professional institutes and the relevant professional auditing standards.

- 5.2. The service has internal quality procedures in place and is ISO9002 accredited. It has adopted and achieved the standards contained in the CIPFA Code of Practice 2006 and has fulfilled the requirements of the Account & Audit Regulations 2011 and associated regulations in respect of the provision of an Internal Audit service.
- 5.3. The City Council's Audit Committee receives regular monitoring reports of work undertaken against the Plan. The Committee scrutinises the work undertaken at both Plan and individual audit level, and monitors the actions taken by departments in respect of the recommendations made. The work of Internal Audit will also form the opinion of the Audit Committee in respect of the assurance and corporate governance arrangements in place.

Appendix 1

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
1. Chief Executive				
Strategic Risk 19 - Failure to deliver the Council Plan	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	15	H	Leading Nottingham
Strategic Risk 16a - Failure of partners including the City Council to work effectively together to achieve vision and outcomes in the Nottingham Plan to 2020	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	15	H	Leading Nottingham
Strategic Risk 26 - Failure to support Nottingham citizens and communities to cope with welfare reforms results in increased economic hardship and long term risks to the economy	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	18	H	Leading Nottingham
Strategic Risk 3 - Failure to mitigate the impact of the economic climate on the Nottingham City and its citizens	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	20	H	Leading Nottingham
Finance Change Programme	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	15	H	Leading Nottingham
Partnerships	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	18	H	Leading Nottingham
2. Children & Families				
Strategic Risk 6 - Failure to safeguard vulnerable children	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	10	H	Family Nottingham
Strategic Risk 25 - Failure to develop a strong and well resourced commissioning programme	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	20	H	Family Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
Supporting People	Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	8	M	Neighbourhood Nottingham
Foster Carers	Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment. Supports work undertaken by Audit Commission	22	H	Family Nottingham
Schools assessments	Rolling assessment of the financial arrangements within schools	80	M	Family Nottingham
Schools Themed Audit - Payroll / Recruitment	Assess recruitment practices across schools	12	M	Family Nottingham
Schools Themed Audit - Procurement	Assess procurement arrangements across a sample of schools	12	M	Family Nottingham
Disability Services	Audit of the disability service ahead of a life cycle of disability commissioning review which will take place later in the year	15	H	Family Nottingham
CAHMS Service	Audit the use and scope of potential resources ahead of developing a joint commissioning proposal	18	H	Family Nottingham
School Place Planning	Support in respect of school place planning in the primary sector	10	H	Family Nottingham
e-Enabled Common Assessment Framework (eCAF)	Assessment NCC's arrangements against accreditation criteria	5	M	Family Nottingham
Schools Financial Value Standard (SFVS)	Assistance with the implementation of the standard	5	M	Family Nottingham
3. Communities				
Strategic Risk 5a - Failure to safeguard vulnerable adults	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	22	H	Family Nottingham
Strategic Risk 22 - Failure to achieve national policy requirement and targets for "Putting People first"	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	30	H	Healthy Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
Personal Budgets	Assess current financial arrangements against CIPFA guidance. Contributes to the City's response to "Protecting the public purse"	20	M	Healthy Nottingham
Parking Services	Review of recent improvements to internal controls	5	M	Work in Nottingham
Strategic Risk SR24 - Failure to prevent death, injury and/or ill health in the workplace, on site or visiting a client/service user	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	15	M	Healthy Nottingham
Carbon Reduction Commitment	Assistance with the development of the CRC Information Pack	5	M	World Class Nottingham
Client Cash	Review the arrangements in place to manage client accounts within residential establishments and day centres	15	H	Family Nottingham
Highways	Review to consider how organisational changes have affected controls within the system. Test client/contractor arrangements	5	H	Neighbourhood Nottingham
Partnerships	PCT commissioning care - joint work with PCT over circa 25 high cost cases	10	M	Healthy Nottingham
4. Development				
Strategic Risk SR13 - Failure to secure additional funding for Decent Homes	Review of management arrangements regarding the partnering agreement. Consider NCH performance reporting	15	H	Neighbourhood Nottingham
Housing Rents	Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	5	M	Neighbourhood Nottingham
Workplace Parking Levy / Net Phase Two	Review the arrangements in place to collect the levy. Include assessment of the funding contribution towards NET Phase 2	15	H	World Class Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
Future Jobs Fund	Reconciliation of payments made to employers with available evidence to enable clawback of grant	50	M	Work in Nottingham
Nottingham Job Fund	Assessment of the processes for administering scheme	20	M	Work in Nottingham
Building Control	Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment	20	M	Leading Nottingham
Adaptations & Renewals Agency	Review of arrangements for administering grant aid	18	M	Neighbourhood Nottingham
5. Resources				
Strategic Risk SR11 - Failure to address medium term financial pressures In a sustainable way	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	5	H	Leading Nottingham
Strategic Risk SR14 -Failure to deliver culture change	High strategic risk audits. Risk mitigation to be reviewed in conjunction with risk owner and Corporate Risk Officer.	5	H	Leading Nottingham
Strategic Risk 1 - Failure to implement harmonised pay, grade & terms & conditions, fair to all colleagues & Equal Pay legislation compliant	Assistance with phase 2 implementation (schools)	15	H	Leading Nottingham
Treasury Management	Assessing high level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	16	H	Leading Nottingham
Budgetary Control	Consider the budget setting process and budget monitoring arrangements. (Key System)	21	H	Leading Nottingham
Main Accounting System / IFRS	System reconciliation and posting to General Ledger (Key System)	23	M	Leading Nottingham
Bank Reconciliation	Review of accounts to ensure reconciliations are both complete and accurate.	5	M	Leading Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
Capital	Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	16	M	Leading Nottingham
Payroll / HR	Assessment of high level controls supported by compliance testing to give assurance over the operation of the control environment (Key System). To include use of COPS to record overtime / enhancements	25	H	Work in Nottingham
Payroll Overpayments	Review of arrangements for managing salary overpayments	20	H	Leading Nottingham
Payroll - Confirmation of Establishment	In preparation for EMSS, assessment of the arrangements in place to capture and confirm the establishment. This is a long-standing weakness.	12	H	Leading Nottingham
Recruitment	Assessment of the current recruitment process	15	H	Work in Nottingham
Creditors	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System). Allocation reflects concerns with impact of the changes to the system	20	H	Work in Nottingham
Sundry Income	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	16	M	Leading Nottingham
Estate Rents	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	16	M	Work in Nottingham
Cash Collection	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	14	M	Neighbourhood Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
Council Tax	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	22	M	Neighbourhood Nottingham
Business Rates	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	21	M	Work in Nottingham
Benefits	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	28	H	Fairer Nottingham
Adult Residential Services Finance	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment (Key System)	17	M	Healthy Nottingham
Pensions	Assessment of high-level controls supported by compliance testing to give assurance over the operation of the control environment. To include the new arrangement for NCC to directly input to the County Council's Axise System	27	M	Work in Nottingham
Deputyship / Safeguarding	Review of arrangements to manage client funds	18	M	Healthy Nottingham
Early years single funding formula	Review of data capture and formula	5	M	Family Nottingham
Local Land Charges	Assessment of the property charge process plus ring fenced account/compliance with new regulations	17	M	Neighbourhood Nottingham
6. Corporate Audits				
Governance Statement (SRR 10)	Annual Governance Statement	35	H	Leading Nottingham
Risk Management	Audit of arrangements in place	15	H	Leading Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
Contract Audit	Ongoing audit of final accounts	20	M	Leading Nottingham
IT Audit	Ongoing audit of key IT risks	50	H	Leading Nottingham
Grants	Audit of grant claims	20	H	Leading Nottingham
Councillors / Colleagues Expenses	Sample testing of claims, including new staff travel arrangements	18	M	Leading Nottingham
Introduction of new ERP system	Assessment of arrangements / work with colleagues	20	H	Leading Nottingham
Introduction and procurement of EMSS	Procurement for EMSS/negotiations with Deloitte and support for programme	20	H	Leading Nottingham
VFM Audit	Selection of areas for VFM Review to be determined following consultation with DMTs	30	M	Leading Nottingham
Transformation Board Agenda	Review of the process at DMT level for identifying items for submission to the board and arrangements for reporting progress back to board	10	H	Leading Nottingham
8. Counter Fraud				
Responding to 'Protecting the Public Purse'				
Counter Fraud Strategy / Arrangements	Review of strategy / current arrangements	15	H	Fairer Nottingham
Impact of the recession	Assessment of areas that may be at risk of fraud	5	H	Fairer Nottingham
Training / awareness	Initiatives to increase counter fraud awareness	20	H	Fairer Nottingham
Recruitment Fraud / Safeguarding	Assess vetting procedures for new employees against good practice and also assess vetting of current staff. (To include communication and literacy tests)	15	H	Fairer Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
Counter Fraud Activities	Co-ordinate counter fraud activities, liaise with external agencies	20	H	Fairer Nottingham
National Fraud Initiative (NFI)	Co-ordinate the Council's response to the next NFI exercise	22	H	Fairer Nottingham
Departmental Activities	Liaison with colleagues regarding anti-fraud activities	10	H	Fairer Nottingham
Money Laundering	Review of current arrangements and awareness	10	H	Fairer Nottingham
Whistleblowing	Development of current arrangements	10	H	Fairer Nottingham
Procurement	Assess the robustness of NCC arrangements for preventing fraud and obtaining VFM. Measure against recommended good practice	26	H	Leading Nottingham
Data Matching	Pro-active data matching to identify potential fraud including scheduled duplicate payments (AP) run	20	M	Fairer Nottingham
Establishment Checks	Continue a programme of checks on cash, assets, hospitality registers etc in various locations	18	M	Fairer Nottingham
9. Companies / ALMO etc				
Nottingham Ice Centre	Provision Internal Audit for the NIC	20	M	World Class Nottingham
Partnership Working	Partner audits	20	M	World Class Nottingham
10. Consultancy, Advice and Support				
Contingency for adhoc work - General	To allow for requests from senior management or the need to undertake ad hoc assignments as they arise	150	H	Leading Nottingham
Advice	Liaison with departments including general/contract advice including advice re capital projects	20	H	Leading Nottingham

Audit Title	Audit Outline	Days	Risk	Council Plan Strategic Priority
11. Other Work				
Recommendations Monitoring	Ongoing follow up and monitoring of implementation of recommendations	10	H	Leading Nottingham
Audit of Charity and other Accounts	Lord Mayor's, Hanley & Gellesthrope, Highfields, Harvey Haddon, Staff Accounts	20	L	Leading Nottingham
	Total Days	1,656		

Strategic Internal Audit Plan 2011/12 to 2013/14

Heading	Description of Audit	Risk Level	2011/12	2012/13	2013/14
Part 1 Audits					
Strategic Risks	Review of evidence in place to mitigate risks. Coverage will vary over time depending on status of risks within the Strategic Register. These currently include audits in respect of Commissioning Programme, Funding for Decent Homes Programme, MTFP, Economic Hardship, Safeguarding and Putting People First	High	✓	✓	✓
Chief Executive's Group	Partnerships	High	✓		
	Corporate Communications	High		✓	
Departmental Risks - Children & Families	Coverage of emerging departmental risks identified by annual / quarterly assessment				
	Supporting People: key System	High	✓	✓	✓
	Foster Carers	High	✓	✓	✓
	Payroll (themed audit)	Medium	✓		✓
	Procurement (themed audit)	Medium	✓		
	Disability Services	High	✓		
	CAHMS	High	✓		
	School Place Planning	High	✓		
	Schools themed audits including expenditure, collection of Income and recruitment	Medium	✓	✓	✓
	Placement of Children in Care	High	✓		✓
	Schools Financial Value Standard	Medium	✓		
Allocation for DMT High Risk Priorities	Provide days for DMT		✓	✓	✓

Heading	Description of Audit	Risk Level	2011/12	2012/13	2013/14
Departmental Risks - Communities	Coverage of emerging departmental risks identified by annual / quarterly assessment				
	Personal Budgets	Medium	✓		
	High Costs Placements	Medium			✓
	Residential Care Payments	Medium			✓
	Parking Services	Medium	✓	✓	✓
	Crime & Drugs Partnership	Medium			✓
	Establishment Checks	Medium		✓	✓
	Corporate Complaints	Medium			✓
	Enviro Energy	Medium		✓	
	Waste Management	Medium		✓	
	Deputyship Role	Medium		✓	
	Client Cash	High	✓		
	Highways	High	✓		
	Partnerships	Medium	✓		
	Carbon Reduction	Medium	✓		
Allocation for DMT High Risk Priorities	Provide days for DMT		✓	✓	✓
Departmental Risks - Development	Coverage of emerging departmental risks identified by annual / quarterly assessment				
	Housing Client / Housing Rents	Medium	✓	✓	✓
	Net Phase 2 / WPL	High	✓	✓	✓
	Concessionary Fares	Medium	✓	✓	✓
	Training Schemes	Medium		✓	
	Future Jobs Fund	Medium	✓		
	Section 106 Obligations	Medium		✓	
	Property Management	Medium			✓
	Regeneration	Medium		✓	

Heading	Description of Audit	Risk Level	2011/12	2012/13	2013/14
	Royal Centre	Medium			✓
	Building Control	Medium	✓		
	Catering and Cleaning	Medium		✓	
Allocation for DMT High Risk Priorities	Provide days for DMT		✓	✓	✓
Departmental Risks - Resources	Coverage of emerging departmental risks identified by annual / quarterly assessment				
Internal Control	Work to support the preparation of the Annual Governance Statement	High	✓	✓	✓
	Key Financial Systems:				
	○ Adult Residential Services Finance	High	✓	✓	✓
	○ Budgetary Control	High	✓	✓	✓
	○ Business Rates	Medium	✓	✓	✓
	○ Benefits	High	✓	✓	✓
	○ Cash Collection	Medium	✓	✓	✓
	○ Capital	Medium	✓	✓	✓
	○ Council Tax	Medium	✓	✓	✓
	○ Creditors - EMSS	High	✓	✓	✓
	○ Estate Rents	Medium	✓	✓	✓
	○ Main Accounting / IFRS	Medium	✓	✓	✓
	○ Bank Reconciliation	Medium	✓	✓	✓
	○ Payroll / HR - EMSS	High	✓	✓	✓
	○ Sundry Income	Medium	✓	✓	✓
	○ Payroll Overpayments	High	✓		
	○ Payroll Establishment	High	✓		
	○ Treasury Management	High	✓	✓	✓
	Pensions	Medium	✓	✓	✓
	Deputyship / Safeguarding	Medium	✓		
	Early Years Single Funding Formula	Medium	✓		
	Local Land Charges	Medium	✓		

Heading	Description of Audit	Risk Level	2011/12	2012/13	2013/14
	Care First	Medium		✓	
	Right to Buy	Medium			✓
	Pupil Benefits	Medium		✓	
Allocation for DMT High Risk Priorities	Provide days for DMT		✓	✓	✓
Counter Fraud & Probity	Ongoing response to the Audit Commission's 'Protecting the Public Purse' report:				
	Strategy / Financial Regulations/Policy	High	✓	✓	✓
	Proactive activities, including, colleague awareness, data matching and establishment checks	High	✓	✓	✓
	Other				
	Councillors' /colleagues' expenses	Medium	✓	✓	✓
	Grants Certification	Medium	✓	✓	✓
Transformation Board	Latest Transformation Themes including Commissioning General Commissioning , C&F Procurement , Asset Management , Corporate Governance Workplace Strategy, Leading Nottingham.	High	✓	✓	✓
Corporate	Risk Management	High	✓	✓	✓
	IT systems reviews	High	✓	✓	✓
	VFM / VFM Audit	High	✓	✓	✓
Consultancy, Advice and Support	Contingency allowance to respond to ad-hoc queries and requests from management, including investigations	High	✓	✓	✓
	Advice/liaison with colleagues	High	✓	✓	✓
Other Work	Follow up of recommendations and reporting to Audit Committee	High	✓	✓	✓
	Audit of charities and other accounts	Low	✓	✓	✓
Companies / ALMO	Audit of Internal Audit Arrangements (NCH)	Medium	✓	✓	✓
	Internal Audit Service for NIC	Medium	✓	✓	✓

Heading	Description of Audit	Risk Level	2011/12	2012/13	2013/14
	Provision of Internal Audit for other organisations (target to increase chargeable days) / Partnership Working	Medium	✓	✓	✓
Response to Review of Internal Audit	Develop a modern fit for purpose Internal Audit Service. Improve focus of activity and efficiency of delivery with reduced net cost of service. Including greater emphasis on RBA with training & development required, participation in Internal Audit Shared Service	High	✓	✓	✓
Part 2 Strategic Development					
Operational Development	Develop Planning Process	Medium	✓		
	Change Operational Practice	Medium	✓	✓	
	Develop External Work	Medium	✓	✓	✓
	Appraise new methods of service delivery	Medium	✓		
Enhance Partnership Working	Develop partnership arrangements for external and external work	High	✓	✓	
Finalise Required methods of Service Provision	Review Alternatives including Shared Services	High	✓	✓	