

EMSS Internal Audit Plan 2024/25



Audit	Scope	Days	2024/25				2025/26
			QR1	QR2	QR3	QR4	QR1
Payroll	<ul style="list-style-type: none"> • System Audit / Employee Service Centre • Starters • Leavers • Permanent amendments • Amendments to standing data • Exception reporting • BACS process/authorisation • Reconciliation of key accounts • Follow up of previous recommendations 	40			15	15	10
Accounts Receivable	<ul style="list-style-type: none"> • System Audit / Finance Service Centre • Process for raising invoices • Compliance with debt collection strategies/chasing of outstanding debt, monitoring, reporting • Writing out debt • Query management • Treatment of credit balances • Suspense accounts • Follow up of previous recommendations 	40			15	15	10
Accounts Payable	<ul style="list-style-type: none"> • System Audit / Finance Service Centre • New suppliers • Accuracy and input of invoices into Oracle • Accuracy and input of RFPs into Oracle • Payments are made timely • BACS process/authorisation • Cheque processing 	40			15	15	10

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	<ul style="list-style-type: none"> Exception reporting (Duplicate Payments and Credit Balances) Follow up of previous recommendations 						
IT – System Admin and access controls	Include the following areas: <ul style="list-style-type: none"> User creation and management (Dependent where responsibility resides (LCC/NCC/EMSS)) Privileged account access & Monitoring (Dev, Test & Live environments) (LCC/EMSS/NCC) System config settings as applied to user accounts (LCC/EMSS/NCC) Roles and responsibilities – Separation of duties (NCC only) Audit trails Generic account creation and monitoring Monitoring security issues & exception reports (LCC/EMSS/NCC) Assurance reporting (Partnership Board) Starters & leavers (NCC only) 	30				25	5
Contingency for additional reviews	Head of EMSS / s151 requests	20	5	5	5	5	
Total		170	5	5	50	75	35