

LGSS Audit - Audit Plan
Cambridgeshire County Council

Total days:		1819	
CCC Audit Days comprised of:	Assurance	547.04	69%
	Key Financial Systems	45	6%
	Open Book Reviews	20.97	3%
	Embedded Assurance	55.58	7%
	Compliance testing	46.04	6%
	Grant Certification	81.19	10%
Total CCC Audit Days:		795.82	100%
All Other Days	Governance	40	
	Fraud & Corruption	436	
	Advice & Guidance	230	
	Strategic Risk Management	75	
	Unallocated Contingency	242.18	
Total Other Days:		1023.18	

Directorate	Audit Days	%
Children, Families & Adults (CFA)	208.43	11%
Schools audits (CFA)	215.39	12%
Economy, Transport & Environment (ETE)	101.9	6%
Customer Service & Transformation (CST)	13.5	1%
LGSS	149.28	8%
Public Health (PH)	49.28	3%
Cross-Cutting reviews	839.04	46%
Unallocated audit days	242.18	13%
	1819	100%

Directorate	Audit Days	%
Children, Families & Adults (CFA)	208	11%
Schools audits (CFA)	215	12%
Economy, Transport & Environment (ETE)	102	6%
Customer Service & Transformation (CST)	14	1%
LGSS	149	8%
Public Health (PH)	49	3%
Cross-Cutting reviews	839	46%
Unallocated audit days	242	13%
	1819	100%

Providing assurance over the following key risk areas:

Assurance Area	Risk Area	% Coverage
Safeguarding	Safeguarding	21%
Legal	Legislative non-compliance	31%
Value for Money	Financial Management	35%
	Assets & Capital	13%
	Procurement	23%
	Fraud & Corruption	43%
Strategic Planning	Staff Resources	20%
	Business Planning	17%
	Business Disruption	5%
	Project Management	11%
Information	Information Management	14%
	Information Systems	12%
	Performance Management	14%
Stakeholders	External Partnerships & Co-Working	13%
	Customers & Community	17%
Key Financial Systems	Key Financial Systems reviews	6%

Internal Audit Plan 2015/16 - CCC

Appendix A

RISK REGISTER / ASSURANCE FRAMEWORK:		Area	Review type	Principal	Auditor	Priority	Days	
CFA	Domiciliary Care - Missed Calls	CFA	Assurance	MK	EC	In Progress	13	
	Adult Safeguarding	CFA	Assurance	MK	JW	In Progress	18	
	LAC Placements Strategy	CFA	Assurance	MK	MK	In Progress	9	
	Appointeeships (NCC & CCC)	CFA	Assurance	MK	SP	In Progress	13.5	
	Care Act	CFA	Assurance	RW	RE	Complete	5.93	
	Home to School Transport	CFA	Assurance	RW	RW	In Progress	20	
	Care Home Project	CFA	Embedded Assurance	MK	EC	In Progress	4.5	
	Care Act/Transforming Lives	CFA	Embedded Assurance	RW		Medium	7	
	Troubled Families Grant	CFA	Grant Certification	MK	MK	High	15	
	Think Autism Capital Grant	CFA	Grant Certification	MK	MK	Complete	1.98	
	Community Capacity Grant	CFA	Grant Certification	MK	JW	Complete	4.17	
ETE	Waste PFI	ETE	Open Book Review	RW	RW	In Progress	7.47	
	Street Lighting PFI	ETE	Open Book Review	RW	RW	In Progress	13.5	
	Highways Revaluation	ETE	Assurance	RW	RW	Complete	9.19	
	Cambridge Future Transport Programme	ETE	Embedded Assurance	RW	JW	In Progress	14	
	City Deal	ETE	Embedded Assurance	RW	JS	In Progress	19	
	Additional Highways Maintenance Funding	ETE	Grant Certification	RW	JT	Complete	13.4	
	Local Transport Capital Block Funding	ETE	Grant Certification	RW	JT	Complete	0	
	Bus Service Operators Grant	ETE	Grant Certification	RW	JT	Complete	5.26	
CCC	Local Sustainable Transport Fund	ETE	Grant Certification	MK	JT	In Progress	10	
	Business Planning - Benefits Realisation	CST	Assurance	MK	JS	In Progress	13.5	
PH	Fees and Charges	Cross-Cutting	Assurance	NH	EC	Medium	25	
	Public Health Grant	PH	Grant Certification	MK	JW	In Progress	29.6	
LGSS	Pilot Work with Peterborough City Council	PH	Assurance	MK	JW	In Progress	15	
	IT - Resilience Strategy (Mirrored Data Centres)	LGSS	Assurance	MK		High	9	
	IT - Service Desk	LGSS	Assurance	MK		Medium	9	
	IT - Project Management	LGSS	Assurance	MK	SP	Medium	9	
	IT - Network Administration & Security	LGSS	Assurance	MK		Medium	9	
	IT - Database Administration & Security	LGSS	Assurance	MK		Medium	9	
	IT - Next Generation ERP	LGSS	Embedded Assurance	N/A	NCC	Medium	0	
	Budget Monitoring & Control	LGSS	Assurance	RW	JT	High	18	
	Capital Programme	LGSS	Assurance	RW	RW	High	13.5	
	Procurement	LGSS	Assurance	RW		Medium	13.5	
	Treasury Management	LGSS	Key Financial Systems	RW		High	1.5	
	Accounts Receivable	LGSS	Key Financial Systems	RW		High	10.5	
	Purchase to Pay	LGSS	Key Financial Systems	RW		High	10.5	
	Payroll	LGSS	Key Financial Systems	RW		High	18	
	General Ledger	LGSS	Key Financial Systems	RW		High	1.5	
	Bank Reconciliation	LGSS	Key Financial Systems	RW		High	1.5	
	IT General Controls	LGSS	Key Financial Systems	RW		High	1.5	
	Compliance Reviews	CCC Safe Recruitment	Cross-Cutting	Compliance	MK	JS	In Progress	5
		Direct Payments Compliance	CFA	Compliance	MK		High	3.5
Inter-Agency Information Sharing		CFA	Compliance	MK		Medium	4.5	
Framework and Corporate Contracts		Cross-Cutting	Compliance	MK	SP	In Progress	12	
Duplicate Payments		Cross-Cutting	Compliance	MK	SP	In Progress	4	
Key Systems Access Controls		LGSS	Compliance	MK	SP	In Progress	3	
Cash & Cheque Payments (Payment Methods)		Cross-Cutting	Compliance	NH	EC	In Progress	9	
Social Care Recruitment & Retention		CFA	Compliance	MK	MK	Complete	2	
Contingency	VFM - Year End Transactions	Cross-Cutting	Compliance	RW		Medium	2.5	
	Vulnerable Clients Monies Management	CFA	Assurance	MK	MK	Complete	13.1	
	Older People's Finance & Performance	CFA	Embedded Assurance	MK	MK	Complete	2.02	
	Section 106 & CIL	ETE	Assurance	MK	MK	Complete	1.09	
	Health & Safety	LGSS	Assurance	RW	SN	Complete	10.5	
	Cambridge Future Transport Programme	ETE	Embedded Assurance	RW	JW	Complete	5.67	
	Public Health - Health Checks	PH	Assurance	RW	GJ	Complete	1.59	
	Better Care Fund	CFA	Assurance	RW	RW	Complete	8.51	
	Traded Services	CFA	Assurance	RW	SP	Complete	2.39	
	Fairer Contributions (Care Income)	CFA	Assurance	MK	RB	In Progress	20	
	Direct Payments	CFA	Assurance	MK	MK	In Progress	40	
	Waste PFI	ETE	Assurance	RW	RW	Complete	1.58	
	Better Bus Area Fund	ETE	Grant Certification	RW	RW	Complete	1.76	
	Pupil Premium Consolidated Report	Schools	Assurance	GJ	DC	In Progress	6.04	
Schools	Consolidated Schools Safe Recruitment	Schools	Assurance	GJ	DC	Complete	4.86	
	Consolidated Schools Purchasing & Payments	Schools	Assurance	GJ	DC	In Progress	4.49	
	Governance of Pupil Premium 2014 - 15	Schools	Assurance	GJ	DC	Complete	10	
	Schools Financial Value Standard (SFVS)	Schools	Assurance		DC	Medium	40	
	Safe Recruiting	Schools	Assurance		DC	Medium	35	
	Schools Thematics	Schools	Assurance		DC	Medium	90	
Fraud	Schools Causing Financial Concern	Schools	Assurance		DC	Medium	10	
	Dissemination of Audit Findings	Schools	Assurance		DC	Medium	15	
	Governance	Cross-Cutting	Governance			High	40	
	Special Investigations	Cross-Cutting	Investigations			Medium	130	
	SI - Carer Payments (Nevin)	Cross-Cutting	Investigations	MK	MK	In Progress	6	
	SI - Swavesey Kids Club	Cross-Cutting	Investigations	MK	MK	Complete	0.83	
	SI - Fenland LDP Support	Cross-Cutting	Investigations	MK	MK	Complete	1.15	
	SI - Greenside Private Pension	Cross-Cutting	Investigations	MK	MK	Complete	4.73	
	SI - Fenland LDP Direct Payments	Cross-Cutting	Investigations	MK	MK	Complete	2.09	
	SI - Jeavons Wood	Cross-Cutting	Investigations	RW	RW	Complete	5.41	
	SI - Estover Complaint	Cross-Cutting	Investigations	NH	RE	Complete	10.9	
	SI - Workforce Development	Cross-Cutting	Investigations	MK	MK	In Progress	12	
	SI - CLEC	Cross-Cutting	Investigations	MK	MK	Complete	22	
	SI - Whippet Bus Claims	Cross-Cutting	Investigations	NH	RE	In Progress	2	
	SI - Linton Heights	Cross-Cutting	Investigations	CFT	SP	Complete	4.95	
	SI - Deprivation of Capital	Cross-Cutting	Investigations	MK	MK	In Progress	2	
	Preventative / Proactive Anti-Fraud Control Work	Cross-Cutting	Investigations			Medium	195	
	PAF - Whistleblowing Policy	Cross-Cutting	Investigations	MK	MK	Complete	3.3	
	PAF - St Luke's Working Party	Cross-Cutting	Investigations	MK	MK	In Progress	4	
NFI	Cross-Cutting	Investigations			In Progress	30		
Strategic Risk Management		Cross-Cutting	Risk Management			High	75	
Advice	Advice & Guidance, Follow Ups	Cross-Cutting	Advice & Guidance			Medium	80	
	Other Chargeable Work	Cross-Cutting	Advice & Guidance			Medium	150	
Cancelled Reviews	LGSS Law	LGSS	Assurance	RW	RW	Cancelled	0.81	
	15/16 - Compliance - High Value Contract	Cross-Cutting	Compliance	MK	SP	Cancelled	0.54	
	Reablement Transfer	CFA	Embedded Assurance	MK	SN	Cancelled	0.34	
	Business Continuity Plans	Cross-Cutting	Compliance	RW	SN	Cancelled	0	
	Civil Contingencies Act - Emergency Planning	CST	Compliance	MK	SN	Cancelled	0	
	Healthy Child Programme	PH	Embedded Assurance	MK	JW	Cancelled	3.05	
	Demand Management - CFA	CFA	Assurance	RW		Cancelled	0	
	Quality Assurance - ASC	CFA	Assurance	MK		Cancelled	0	
	Extra Care Housing	CFA	Compliance	MK	MK	Cancelled	0	
Highway Services Contract	ETE	Open Book Review	RW	RW	Cancelled	0		
Unallocated Contingency			Unallocated				242	
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