



Proposed EMSS 2022/23 Internal Audit Plan

Audit	Scope	Days	QR1	QR2	QR3	QR4
21/22 Time Carried Forward	Allowance to complete the 21/22 reviews of Payroll / IT	30	30			
Payroll 22/23	System Audit / Employee Service Centre <ul style="list-style-type: none"> • Starters • Leavers • Permanent amendments • Amendments to standing data • Exception reporting • BACS process/authorisation • Reconciliation of key accounts • Follow up of previous recommendations 	40			20	20
Accounts Receivable 22/23	System Audit / Finance Service Centre <ul style="list-style-type: none"> • 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			20	20
Accounts Payable 22/23	System Audit / Finance Service Centre <ul style="list-style-type: none"> • New suppliers • Accuracy and input of invoices into Oracle • Accuracy and input of RFPs into Oracle 	40			20	20

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	<ul style="list-style-type: none"> • Payments are made timely • BACS process/authorisation • Cheque processing • Exception reporting (Duplicate Payments and Credit Balances) • Follow up of previous recommendations 					
IT – System Admin and access controls 22/23	<p>Include the following areas:</p> <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				30
Contingency for additional reviews	Head of EMSS / s151 requests	20	5	5	5	5
TOTAL		200	35	5	65	95