

# EMSS 2023/24 Internal Audit Plan



Audit	Scope	Days	QR1	QR2	QR3	QR4
22/23 Time Carried Forward	Allowance to complete the 22/23 reviews	110	110			
Payroll 23/24	System Audit / Employee Service Centre <ul style="list-style-type: none"> <li>• Starters</li> <li>• Leavers</li> <li>• Permanent amendments</li> <li>• Amendments to standing data</li> <li>• Exception reporting</li> <li>• BACS process/authorisation</li> <li>• Reconciliation of key accounts</li> <li>• Follow up of previous recommendations</li> </ul>	40			20	20
Accounts Receivable 23/24	System Audit / Finance Service Centre <ul style="list-style-type: none"> <li>• Process for raising invoices</li> <li>• Compliance with debt collection strategies/chasing of outstanding debt, monitoring, reporting</li> <li>• Writing out debt</li> <li>• Query management</li> <li>• Treatment of credit balances</li> <li>• Suspense accounts</li> <li>• Follow up of previous recommendations</li> </ul>	40			20	20
Accounts Payable 23/24	System Audit / Finance Service Centre <ul style="list-style-type: none"> <li>• New suppliers</li> <li>• Accuracy and input of invoices into Oracle</li> <li>• Accuracy and input of RFPs into Oracle</li> </ul>	40			20	20

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Audit	Scope	Days	QR1	QR2	QR3	QR4
	<ul style="list-style-type: none"> <li>• Payments are made timely</li> <li>• BACS process/authorisation</li> <li>• Cheque processing</li> <li>• Exception reporting (Duplicate Payments and Credit Balances)</li> <li>• Follow up of previous recommendations</li> </ul>					
IT – System Admin and access controls 23/24	<p>Include the following areas:</p> <ul style="list-style-type: none"> <li>- User creation and management (Dependent where responsibility resides (LCC/NCC/EMSS))</li> <li>- Privileged account access &amp; Monitoring (Dev, Test &amp; Live environments) (LCC/EMSS/NCC)</li> <li>- System config settings as applied to user accounts (LCC/EMSS/NCC)</li> <li>- Roles and responsibilities – Separation of duties (NCC only)</li> <li>- Audit trails</li> <li>- Generic account creation and monitoring</li> <li>- Monitoring security issues &amp; exception reports (LCC/EMSS/NCC)</li> <li>- Assurance reporting (Partnership Board)</li> <li>- Starters &amp; leavers (NCC only)</li> </ul>	30				30
Contingency for additional reviews	Head of EMSS / s151 requests	20	5	5	5	5
<b>TOTAL</b>		<b>280</b>	115	5	65	95