

**Leicestershire County Council**  
**Summary Internal Audit Plan 2014-15**

**Corporate & Strategic Risks**

<b><u>Audit</u></b>	<b><u>Likely scope to include...</u></b>	<b><u>Days*</u></b>
Strategic Plan for Leicestershire 2014-18	Governance arrangements for achieving the overall Plan Selection of a sample of specific 'Priorities' to evaluate on target for achievement Selection of sample of performance measures/targets to evaluate accuracy	30
Transformation Programme	Governance arrangements for achieving the overall Programme objectives Selection of a sample of specific 'Projects' to evaluate they are on target for achievement Selection of sample of savings requirements to evaluate they are on target and accurate Consultancy/advisory over design of controls in key enabling projects	40
Better Care Fund including the role of the Health & Wellbeing Board	Compilation and revision of plan Pooled budget and commissioning arrangements Governance oversight	20

Delivering departmental (MTFS) savings	Savings tracking methodology Governance arrangements	25
Implementing the Care Bill	Planning for the impact Eligibility assessment and criteria Developments on care plans, personalisation etc	25
Impact of the Welfare Reform Act		25
Supporting Leicestershire's Families	Review and certification of returns to DCLG Realisation of benefits Pooled budget and accounting arrangements	25
Partnerships	Governance Use of the partnership assessment tools	25
Deficit Budgets on incorporation to Sponsored Academy	Planning to mitigate risks	15
Commissioning & new ways of service delivery	Framework design and governance Control design and application Safeguards over liabilities	25
ICT resilience and continuity	Disaster recovery Business continuity Demand management WAN replacement project NCC Resiliency	25
ICT Infrastructure & Applications	'Fit for purpose' to ensure corporate and department business objectives are met	20

Information governance and security	Adequate and robust approach to confidentiality, integrity, availability and accountability of information Key information security risks are assessed Governance over the protection of information and controls over breaches MASH & Early Help Systems, First Response, SLF	25
Home to school transport policy	Impact of academy conversions	15
	<b>Subtotal corporate risk</b>	<b><u>340</u></b>

<b><u>Asset Risks</u></b>	
Broadband UK	8
Corporate Property Management & Investment	10
Other Capital Builds & School Replacement	2
Property Asset Management System	10
	<b><u>30</u></b>
<b><u>Financial Risks</u></b>	
Debt collection changes (including external audit requirements)	20
Personal Budgets Resource Allocation System - Customer Journey Simplification Project	12
Devolving Budgets to Localities	12
Income collection procedures	8
Local Welfare Provision - Counter Fraud	6
Loss/Reduction of Developer Contributions	12
Maintained School Visits	50
Procure to Pay Process	5

Key financial systems - assurance on control functions	40
Traded Services - Revised approach to delivery	8
Payables/receivables	25
HR	15
Carbon Reduction Targets	12
National Fraud Initiative	25
Income Generation	12
Treasury Management	8
LAFARGE (Tarmac) contract draw down	12
Midlands Highway Alliance - Contract tender process	12
Contract monitoring	8
LHMIS to ORACLE + review of processes for labour, plant & materials	10
Bus Service Operator's Grant (BSOG)	6
Local Pinch Point Fund	4
Local Sustainable Capital Grant	4
Re-cycling Performance	12
Notice Processing Unit	10
Capital Programme - especially schools	12
	<b>360</b>
<b><u>Governance Risks</u></b>	
A&C Mandatory Reporting Requirements	12
Freedom of Information (Operational Delivery)	10
Planning Applications	12
Performance Management (Operational Delivery)	12
Educational Excellence	12
Risk management - Framework Design & Governance & Operational Delivery	20
Assurance framework including mapping in ICT	20

Service Planning - Framework Design & Governance	8
Annual Governance Statement	10
EMC transfer	4
ICT Policies	5
	<b>125</b>
<b><u>ICT Risks</u></b>	
IAS + migration of data	12
Assistive Technologies	5
SSIS Decommissioning CYPs Homecare	8
Development of Oracle E-Business Suite	10
Data Migration - Decommissioning of LHMIS & transfer to Oracle	5
Future Proofing ICT	15
ICT External Hosting & Associated Contractual Obligations	8
emPSN	4
Property Asset Management System - Governance	5
PSN Accreditation	8
IT General Controls	10
Project Management - operational delivery - Atrium	6
Data Quality In Key Applications	8
Software Licencing - Efficiencies angle	6
Demand Management - ICT	15
	<b>125</b>
<b><u>People Risks</u></b>	
Employee policies - operational delivery	10
Integrated SEN planning	12
Disciplinary Procedures (Operational Delivery)	5

Workforce planning	15
Employee Policies - framework design & governance	10
Oracle - Self Serve applications	10
Customer Services	10
Website Review - PM Angle	6
Health & Safety - Vehicle maintenance	12
	<b>90</b>
<b><u>Public Health Risks</u></b>	
Commissioning health services for 0-5	10
Clinical Governance Framework	10
Re-design/Transformation (MTFS requirements)	10
Validation of grant usage	10
Performance Management (Operational Delivery)	10
	<b>50</b>
<b>Brought forward from 2013-14</b>	<b>30</b>
<b>Contingency</b>	<b>150</b>
<b>Corporate Client</b>	<b>200</b>
<b>Total for Leicestershire County Council</b>	<b>1500</b>

\* Note : days planned are indicative and are subject to change once the detailed Terms of Engagement are agreed.