

BABERGH DISTRICT COUNCIL

FROM: Director of Finance

REPORT NUMBER: **J203**

TO: OVERVIEW AND SCRUTINY
(STEWARDSHIP) COMMITTEE

DATE OF MEETING: 23 March 2010

INTERNAL AUDIT PLAN FOR 2010/11

1. PURPOSE OF REPORT

1.1 This report details the proposed Internal Audit Plan for the next financial year.

2. RECOMMENDATIONS

2.1 That Babergh District Council's element of the Joint Internal Audit Plan 2010/11 with Suffolk County Council and Mid Suffolk District Council, as described in paragraph 5.6, (Appendix A, pages 9 and 10) be approved.

The Committee is able to resolve this matter.

3. FINANCIAL IMPLICATIONS

3.1 There are no financial implications, as the Audit Plan will be funded from within approved budgets. Savings on sharing services with other Councils are being pursued.

4. RISK MANAGEMENT

4.1 The Council is required by statute to maintain an adequate and effective Internal Audit function. This function forms an integral part of the Council's corporate governance and internal control arrangements. It is essential therefore, that the Audit Plan directs resources to areas of highest risk and has the approval and support of management and Members.

4.2 The Audit Plan is based on priority ratings of risk and importance, which ensures that the highest risk areas are examined.

4.3 This report is most closely linked with the Council's Significant Business Risk No. 7 – Financial, Performance & Risk Management: The key risks associated with internal audit work and its effectiveness are summarised below.

Risk Description	Likelihood	Seriousness or Impact	Mitigation Measures
Internal control weaknesses and potential for fraud exists.	Low	Critical	Work programme that focuses on key areas, including fundamental systems.

Risk Description	Likelihood	Seriousness or Impact	Mitigation Measures
Inefficient processes or systems in place.	Low / Significant	Marginal / Critical	Audit work considers efficiency issues and appropriate recommendations are made.

5. **KEY INFORMATION**

Background

- 5.1 The Accounts and Audit Regulations require that the Council maintains an adequate and effective system of Internal Audit. The guidance accompanying this legislation states that proper internal control practices for Internal Audit are those contained within the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom (hereafter referred to as the Code) issued in 2006. The Code sets out the definitions and principles (the standards), which establish how a professional Internal Audit Section should operate in the modern local government context. It provides a framework for measurement, management and monitoring of the function.
- 5.2 The Code defines Internal Audit as an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's aims and priorities. Internal Audit objectively examines, evaluates and reports on the adequacy of the control environment to contribute towards the proper economic, efficient and effective use of resources.
- 5.3 The review of systems and procedures that are carried out by the internal audit function is embodied in the Annual Governance Statement, which is scrutinised and approved by this Committee. The Statement looking back at 2009/10 will be brought to this Committee in accordance with the workplan.

Current Developments – Shared Services

- 5.4 Local Government Review position – The position is still uncertain but it appears there will be no immediate structural change that will require input by Internal Audit during 2010/11.
- 5.5 Work has begun with Mid Suffolk District Council (MSDC), as the Council's preferred partner on service integration, to consider and put in place joint working arrangements to provide management with assurances over the adequacy of governance structures and jointly examine performance, risk and controls. Although the extent of this work is uncertain at this point in time, a number of days have been allocated to this within the Audit Plan.

5.6 In addition, and in accordance with the internal audit shared services partnership proposals for Suffolk Councils, the audit plan for the Council is being amalgamated with those of MSDC and Suffolk County Council (SCC) - Appendix A refers. Babergh District Council's element of the audit plan (excluding benefit fraud investigations and management) is on pages 9 and 10. The Committee will be aware that the County Council currently provides internal audit resources to the Council. This is a natural progression of the existing partnership arrangements that will aim to:-

- Facilitate each participating authority to respond to changing conditions resulting from 'Shared Services' arrangements within Suffolk;
- Secure savings, as opportunities arise, by initially reducing management and overhead costs and managing vacancies across the county;
- Secure improved and more efficient outcomes in all areas of the Internal Audit environment in Suffolk;
- Develop the advisory role of Internal Audit at a time of significant change in governance arrangements;
- Develop a consistent approach based on best practice that will also provide resilience;
- Demonstrate competitiveness in relation to external suppliers of audit services;
- Ensure that any reductions in resources do not lead to any authority being at risk of not achieving their higher risk and fundamental audits;
- Secure joint procurement and training; and
- Seek out new business opportunities as far as possible.

5.7 Notwithstanding these developments, a 'business as usual' Audit Plan has been prepared and agreed with the Director of Finance (the Council's S151 Officer). Any significant impact on the Audit Plan, e.g. Shared Services and joint working, as described above, will be brought to the attention of this Committee during the year.

Audit Plan 2010/11

5.8 The audit work programme is based on 510 days. This includes 390 days procured from SCC through the joint working agreement. This agreement includes the management of the function by an appropriately qualified member of staff, reporting to Committees, liaising with senior officers and the external auditor, for example. All costs will be met from existing budgets.

5.9 As indicated earlier, (refer to paragraph 5.6), joint working with our audit partners (SCC and MSDC) will be a key aspect of this plan with, specifically, audits and assurance work being undertaken jointly wherever possible.

- 5.10 The audit assignments listed come from the assessment of risks across the Council, taking into account various factors such as, when the area was last audited, the financial and organisational significance, local knowledge of systems and processes, and those areas which the External Auditor expects to be reviewed each year.
- 5.11 The audit assignments have been grouped in order of priority, 1 to 3, with 1 being the highest priority. This ensures that available resources are allocated to meet the requirements of External Audit and the risk to the Authority.
- 5.12 The core element of Internal Audit's work is around key themes, which directly link to the Use of Resources assessment, which considers how well organisations are managing and using their resources.
- 5.13 The 2010/11 Audit Plan therefore focuses on areas of managing finances, governance arrangements, risk management and counter fraud. The number of audit days has been increased from last year in these areas to reflect the importance placed on this work.
- 5.14 A brief description of the work to be undertaken against the key themes is provided below:

Fundamental Financial Systems – This is the most significant area of work and includes: audit of each key financial system, process mapping, review of system documentation and procedure notes to ensure that they are comprehensive, up-to-date and are reviewed on a regular basis. This is a core requirement of the External Auditors.

Governance – audits which contribute to the development of the Council's Corporate Governance Framework and feed into the Annual Governance Statement. Additional time has been allocated to the Annual Governance Statement, the Use of Resources Assessment and the Corporate Improvement Plan, in recognition of the increased work required to meet the more demanding requirements.

Risk Management – Audit work in this area will help to ensure that the Council identifies and effectively manages corporate and operational risks in line with its Risk Management Strategy.

Fraud Prevention & Investigation – Proactive fraud and corruption work is determined by an annual Council-wide fraud risk assessment exercise, which identifies the fraud risks of each specific service and profiles them according to likelihood and impact. Reviewing and raising awareness of the Anti-Fraud and Corruption and Whistleblowing Policy is also included.

- 5.15 Internal Audit is regularly called upon to provide help and advice on all aspects of the Council's services and operations, including special investigations. For this reason time is built into the Audit Plan to cover contingency resources that will be set aside and used to react to unforeseen issues as they arise and to assist. It should be appreciated that there may need to be some flexibility in the Audit Plan for 2010/11 to reflect changing priorities, risk and general uncertainty for the year ahead (see paragraphs 5.5 and 5.6).

5.16 The Audit Plan balances the following requirements:

- The need to ensure the Audit Plan is completed to a good practice level;
- The need to ensure the controls mitigating the key risks facing the Council are in place and operating effectively;
- The need to appropriately review other strategic, operational and governance arrangements; and
- The need to have uncommitted time available to deal with unplanned issues which may need to be investigated.

5.17 The Audit Plan will be kept under review. Should significant amendments be necessary these will be discussed with management and reported to this Committee at the earliest opportunity.

5.18 Internal Audit follow up all high-risk recommendations to ensure that these are dealt with in a timely manner. It is management's responsibility to ensure that agreed recommendations are implemented. Recommendations that have not been implemented by the agreed date, without just cause, will be reported to both Management Team and this Committee.

6. **APPENDIX**

A – Joint Internal Audit Plan for 2010/11 (SCC, MSDC and Babergh District Council)

7. **BACKGROUND PAPERS REFERRED TO:**

None

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**Joint Internal Audit Plan for 2010/11
(Suffolk County Council,
Mid Suffolk District Council & Babergh District Council)**

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Joint Audit Plan	14

Draft MSDC Internal Audit Plan for 2010/11

Audit Name	Audit Category	Days	Proposed scope to include
Housing Benefits	Financial Governance (Fundamental Systems Audit)	22	Annual audit. External audit key and significant controls. Internal Audit key controls (as per the rotating list of key controls).
Housing Rents	Financial Governance (Fundamental Systems Audit)	15	Annual audit. External audit key and significant controls. Internal Audit key controls.
Local Taxation (covering Council Tax & NDR)	Financial Governance (Fundamental Systems Audit)	20	Annual audit. External audit key and significant controls. Internal Audit key controls.
Receivables / Debtors (joint with SCC)	Financial Governance (Fundamental Systems Audit)	2	Annual audit. External audit key and significant controls. Internal Audit key controls.
Payroll/HR (joint with SCC)	Financial Governance (Fundamental Systems Audit)	2	Annual audit. External audit key and significant controls. Internal Audit key controls.
Capital Accounting	Financial Governance (Fundamental Systems Audit)	15	Annual audit. External audit key and significant controls. Internal Audit key controls.
Income Collection / Cash & Bank	Financial Governance (Fundamental Systems Audit)	20	Annual audit. External audit key and significant controls. Internal Audit key controls. Include VAT.
Payables / Creditors (joint with SCC)	Financial Governance (Fundamental Systems Audit)	25	Annual audit. External audit key and significant controls. Internal Audit key controls.
Treasury Management (joint with SCC)	Financial Governance (Fundamental Systems Audit)	2	Annual audit. External audit key and significant controls. Internal Audit key controls.
General Ledger (joint with SCC)	Financial Governance (Fundamental Systems Audit)	25	Annual audit. External audit key and significant controls. Internal Audit key controls.
IBS Sundry Debtors	Financial Governance (Fundamental Systems Audit)	15	Annual audit. External audit key and significant controls. Internal Audit key controls.
ASBOs (Anti-Social Behaviour Orders)	Corporate/ Council wide	5	Ensure that the Council complies with any procedures or any related legislation/guidance.
PCIS (Payment Card Industry Standard)	Corporate/ Council wide	5	Determine how the Council and it's associated establishments e.g. the Leisure Centre are complying with the PCIS. Link with SCC for this audit.
Data Quality	Corporate/ Council wide	10	Ensure that a sample of NI data submitted is accurate and there is effective source data to back up the submission.
Enforcement	Corporate/ Council wide	15	Ensure that the Council are effectively administering their enforcement responsibilities.
Shared services/Service integration	Corporate/ Council wide	20	Audit advice throughout integration of services
ISO 14001 / Environmental	Environmental Audit - Corporate/ Council wide	5	Requires an annual audit to ensure the Council keeps accreditation.

Draft MSDC Internal Audit Plan for 2010/11

Audit Name	Audit Category	Days	Proposed scope to include
Compliance with Procurement Regulations/ Contract Standing Orders	Contract Audit - Corporate/ Council wide	10	General review to ensure that the Council are compliant with Contract Standing Orders.
Contractor Final Accounts	Contract Audits	10	
IT	Partnership Audit - /Corporate/ Council wide	15	Annual audit. External audit key and significant controls. Internal Audit key controls.
NPS (Norfolk Property Services) (b/f from 2009/10)	Partnership Audit	10	Ensure that working arrangements are as per the contract.
Leisure Services (b/f from 2009/10)	Partnership Audit	10	General review covering a number of areas. To include payment of invoices, management information, compliance with the contract, health & safety.
Choice Based Lettings	Housing	10	Ensure that the new Choice Based Lettings process is working effectively.
Data Protection & Freedom of Information (including follow up 2 of 2008/09 audit)	Democratic and Legal	10	Ensure that the Council is compliant with Data Protection and Freedom of Information responsibilities.
Fraud & Corruption	Fraud	5	Money Laundering Policy reviews Guidance Investigations
National Fraud Initiative (NFI)	Fraud	5	
Follow ups	Follow Up Audits	40	
Total		348	
Management	Audit Management	66	Reporting to Management & Members Advice Liaison with External Audit Policy creation / review Input into the Inspection process (CAA) Review of Effectiveness of Internal Audit Governance Statement
Total Productive Days		414	

Proposed Babergh Internal Audit Plan for 2010/11

Audit Name	Audit Category	Days	Proposed scope to include
Work in progress from previous year - Priority 1 work		10	Finalise outstanding 2009/10 work
Housing Benefits	Financial Governance - Priority 1 work	35	Main fundamental Systems - To provide assurance regarding the financial governance of the Council. The external auditor places reliance on this work.
Housing Rents	Financial Governance - Priority 1 work	10	
Local Taxation (covering Council Tax & NDR)	Financial Governance - Priority 1 work	15	
Receivables / Debtors	Financial Governance - Priority 1 work	10	
Payroll/HR	Financial Governance - Priority 1 work	10	
Income Collection / Cash & Bank	Financial Governance - Priority 1 work	10	
Payables / Creditors	Financial Governance - Priority 1 work	10	
Treasury Management	Financial Governance - Priority 1 work	15	
General Ledger	Financial Governance - Priority 1 work	20	
IT	Financial Governance - Priority 1 work	10	
Housing Repairs	Financial Governance - Priority 1 work	20	Review overall repairs process.
Corporate review of Financial Management	Financial Governance - Priority 1 work	15	Review of budget monitoring process. External and Internal Audit key controls.
Section 106 Agreements	Financial Governance - Priority 1 work	10	Controls over the approval and administration of Section 106 agreements following a period of review and improvement.
Follow Ups	Follow Up - Financial Governance - Priority 1 work	10	To follow up audit recommendations for high risk areas to ensure they have been implemented satisfactorily.
Risk Management	Corporate Governance - Priority 1 work	30	Review Risk Management arrangements across the Council.
Data Quality	Corporate Governance - Priority 1 work	10	Ensure the calculation of agreed PIs comply with the Audit Commission's standards on Data Quality.
Fraud & Corruption	Corporate Governance - Priority 1 work	41	Anti Fraud & Corruption (20) Risk based Anti-Fraud work (20) Anti Money Laundering (1)
Annual Governance Statement	Corporate Governance - Priority 1 work	25	Preparation of the AGS.
Use of Resources Assessment	Corporate Governance - Priority 1 work	35	Completion of KLOE 2.3 & 2.4 assessments (Governing the Business) including work on the Corporate Improvement Plan related to these areas.
Management	Audit Management - Priority 1 work	30	Reporting to Management & Members (15) Advice (10) Liaison with External Audit (5)
Assistance with Interviews under caution	Audit Management - Priority 1 work	5	To support Lead Investigating Officer.
National Fraud Initiative	Audit Management - Priority 1 work	5	To coordinate NFI data uploads and any resultant investigations.

Proposed Babergh Internal Audit Plan for 2010/11

Audit Name	Audit Category	Days	Proposed scope to include
Shared Services	Audit Management - Priority 1 work	20	Contingency to be used as required.
Member's declaration of interests, expenses, gifts & hospitality	Corporate Governance - Priority 2 work	15	Ensure that expected controls for declaring gifts & hospitality are in place. Consider the appropriateness of gifts and hospitality accepted.
Officer's declaration of interests, expenses, gifts & hospitality	Corporate Governance - Priority 2 work	10	
Member & Officer expense claims	Corporate Governance - Priority 2 work	10	Review the system and controls in place for the payment of expense claims.
Business Continuity	Corporate Governance - Priority 2 work	10	Ensure that adequate and effective plans have been established and tested to support the Council's main activities.
Contract Audit Reviews	Audit Management - Priority 2 work	14	Contract Audit Reviews (10) Contract Final Accounts (4)
Job Evaluation Panel	Audit Management - Priority 2 work	6	Evaluation of new and existing posts against the Council's Job Evaluation Scheme.
Financial Vetting	Audit Management - Priority 3 work	5	On request, undertake an assessment of a contractor's financial ability.
Business Development Loans	Audit Management - Priority 3 work	2	On request, provide an 'audit' input into the decision making process.
Grants	Audit Management - Priority 3 work	7	Audit of Grant Claims.
Contingency	Audit Management	20	
		510	

Proposed Suffolk County Council Internal Audit Plan for 2010/11

Audit Name	Audit Category	Days	Proposed scope to include
Receivables / Debtors	Financial Governance	23	To provide assurance regarding the financial governance of the authority. The external auditor places reliance on this work.
Payroll/HR (joint with MSDC)	Financial Governance	23	
Capital Accounting	Financial Governance	14	
Payables / Creditors (joint with MSDC)	Financial Governance	3	
Treasury Management (joint with MSDC)	Financial Governance	15	
General Ledger (joint with MSDC)	Financial Governance	3	
Pension Scheme Administration	Financial Governance	14	
Pension Fund Investment Management	Financial Governance	14	
Budgetary Control	Financial Governance	18	
Banking Arrangements	Financial Governance	13	Review of corporate banking management controls.
Risk Management	Corporate Governance	20	
Member's declaration of interests, expenses, gifts & hospitality	Corporate Governance	20	
Officer's declaration of interests, expenses, gifts & hospitality	Corporate Governance	20	
Business Continuity	Corporate Governance	18	
Corporate Governance Arrangements	Corporate Governance	15	
Action plan review on Annual Governance Statement	Corporate Governance	5	
CSD (Client Side)	Corporate Governance	10	To ensure adequate controls exist within SCC to ensure that CSD delivered services are effective.
Future Jobs Fund Grant Scheme	Grants	10	Processes for reclaiming grant are accurate and controlled.
Grants (various)	Grants	45	
Compliance with Procurement Regulations	Corporate / Council Wide	22	The new Procurement Regulations toolkit goes live on 1st April 2010, so compliance to be tested against this.
PCIS (Payment Card Industry Standard)	Corporate / Council Wide	15	Ensure there is compliance against the PCIS.
Purchasing Cards	Corporate / Council Wide	15	Ensure correct utilisation and maximisation of effectiveness.
Election Accounts	SSFs / Resource Management	12	Review of the system and paperwork
DSO Cleaning	SSFs / Resource Management	22	Organisational review
DSO Catering	SSFs / Resource Management	22	Organisational review

Proposed Suffolk County Council Internal Audit Plan for 2010/11

Audit Name	Audit Category	Days	Proposed scope to include
Governance in Schools - FMSiS Assurance	Other Assurance Providers	18	Ensure that the FMSiS process is robust.
Corporate Health & Safety	Other Assurance Providers	15	Ensure that improvements have been made to the service following the HSE review.
Complaints	Other Assurance Providers	5	Statutory & Customer / Corporate complaints.
Management of ACS Contracts	Adult & Community Services	20	Ensure systems generate challenge in terms of obtaining best value (re. learning from external review).
Social Enterprises	Adult & Community Services	25	Ensure the Social Enterprises trading activities are legal and in the best interests of the County Council.
Whitehouse Enterprises	Adult & Community Services	18	Ensure the Social Enterprises trading activities are legal and in the best interests of the County Council.
Individualised Budgets / Self Directed Support	Adult & Community Services	20	Ensure there are controls in place over the administration and control of individualised budgets.
Learning Disabilities	Adult & Community Services	15	Review of key risks within the service in conjunction with management.
Use of Agency Staff	Adult & Community Services	15	Ensure the employment of agency staff meet the Council's employment rules.
PFI - Older Peoples Accommodation Needs	Adult & Community Services	8	Ensure the process surrounding PFI schemes are effectively managed.
Learning Disabilities Pooled Fund	Adult & Community Services	8	Ensure the administration of the pooled fund is effective.
Mental Health Pooled Fund	Adult & Community Services	8	Ensure the administration of the pooled fund is effective.
Children's Centres - Financial Management	Children & Young People	15	Desk top review of spending patterns to ensure effective utilisation of budgets and achievement of value for money.
Schools Opting Out of CSD Services	Children & Young People	20	Ensure adequate controls are being maintained for Finance & HR.
Schools Management of Data Security	Children & Young People	15	Ensure data is properly secured (including IT back up's)
Section 17 Payments	Children & Young People	15	Ensure controls over the application of S17 monies to customers are effective.
Private & Voluntary Independent Early Years Providers	Children & Young People	15	Ensure systems are robust (re. pupil numbers).
ContactPoint - Annual Accreditation Review	Children & Young People	15	Annual Accreditation assurance required by Audit Services to Government.
Learning Skills (age 16 to 18 education)	Children & Young People	25	To meet expectations of Central Government.
Establishments (schools, Children Centres, PRUs, Libraries etc)	Establishments	195	13 establishments (schools, homes, libraries, fire stations, children's centres) including Southwold Primary, Stowmarket High, Orford Primary, Orwell High, Boston Lodge Youth Centre.
Passenger Transport - home to school	Environment & Transport	30	Review organisational and payment processes.
Quality of Life Scheme	Environment & Transport	15	Assess controls over allocation of monies.

Proposed Suffolk County Council Internal Audit Plan for 2010/11

Audit Name	Audit Category	Days	Proposed scope to include
PFI - Fire Station Improvement - controls and performance measures	PPSID	15	Ensure the processes surrounding PFI schemes are effectively managed.
Equality Framework for Local Government	PPSID	15	Ongoing support to ensure the Council meets the Equality Framework.
HR Self Service - Expenses & Claims	Resource Management - HR	15	Ensure that staff are complying with Self Service requirements.
Independent Safeguarding Authority Registration (staff & volunteers)	Resource Management - HR	10	Ensure regulation and control in designated jobs.
Rights to Work in the UK	Resource Management - HR	12	Ensure controls to ensure the legitimacy of employees' right to work in the UK are working effectively.
ICT	Resource Management - ICT	26	Two audits to be defined.
Information Security - Supporting the Corporate Agenda	Resource Management - ICT	20	Ensure adequate controls are in place to protect the Council's information (electronic & manual).
Employee Authentication Scheme (EAS)	Resource Management - ICT	12	To review the control of EAS tokens.
Section 106 Agreements	Resource Management - Other	15	Controls over the approval and administration of Section 106 agreements following a period of review and improvement.
Property - Construction & Maintenance Contracts - Audit Procedures	Resource Management - Other	15	Placement and management of external contractors work.
CSD Investments	Resource Management - Other	10	Identification of the required contractual investments specified within the contract.
Value for Money Reviews	VFM	40	Potential subject areas are: 1) Efficiencies over use of County Council recommended systems (e.g. hotel, conference & travel bookings; overtime, printing, non-consolidated awards), 2) Projects & Project Management, 3) Income/Debt Collection & Write Offs.
Follow-up Work / Contingency	Follow Ups	115	
National Fraud Initiative	Fraud	15	
Irregularity Investigations	Fraud	25	
Anti-Fraud & Corruption including anti-fraud work and Whistleblowing policies	Fraud	20	
		1326	

Proposed Internal Audit Plan for 2010/11
(joint between SCC, MSDC & Babergh)

Audit Name	MSDC	SCC	Babergh
Housing Benefits	X		X
Housing Rents	X		X
Local Taxation (covering Council Tax & NDR)	X		X
Receivables / Debtors	X	X	X
Payroll/HR	X	X	X
Capital Accounting	X	X	
Income Collection / Cash & Bank	X		X
Payables / Creditors	X	X	X
Treasury Management	X	X	X
General Ledger	X	X	X
IBS Sundry Debtors	X		
Housing Repairs			X
Pension Scheme Administration		X	X
Pension Fund Investment Management		X	
Budgetary Control		X	
Banking Arrangements		X	
Corporate Review of Financial Management			X
Risk Management		X	X
Member's declaration of interests, expenses, gifts & hospitality		X	X
Officer's declaration of interests, expenses, gifts & hospitality		X	X
Members & Officer expense claims			X
Business Continuity		X	X
Corporate Governance Arrangements		X	
Action plan review on Annual Governance Statement		X	
CSD (Client Side)		X	
Future Jobs Fund Grant Scheme		X	
ISO 14001 / Environmental	X		
ASBO (Anti-Social Behaviour Orders)	X		
PCIS (Payment Card Industry Standard)	X	X	
Grants		X	X
Choice Based Lettings	X		
Enforcement	X		
Data Quality	X		X
Section 106 Agreements		X	X
ICT	X	X	X
NPS (Norfolk Property Services)	X		
Property - Construction & Maintenance Contracts - Audit Procedures		X	

Proposed Internal Audit Plan for 2010/11
(joint between SCC, MSDC & Babergh)

Audit Name	MSDC	SCC	Babergh
Compliance with Procurement Regulations	X	X	
Purchasing Cards		X	
Election Accounts		X	
Electronic on-line Tendering Procedures		X	
DSO Cleaning		X	
DSO Catering		X	
Data Protection & Freedom of Information	X	X	
Leisure Services	X		
Information Security - Supporting the Corporate Agenda		X	
Employee Authentication Scheme		X	
CSD Investments		X	
Value for Money Reviews		X	
Governance in Schools - FMSiS Assurance		X	
Corporate Health & Safety		X	
Complaints		X	
Management of ACS Contracts		X	
Social Enterprises		X	
Whitehouse Enterprises		X	
Individualised Budgets / Self Directed Support		X	
Learning Disabilities		X	
Use of Agency Staff		X	
PFI - Older Peoples Accommodation Needs		X	
Learning Disabilities Pooled Fund		X	
Mental Health Pooled Fund		X	
Children's Centres - Financial Management		X	
Schools Opting Out of CSD Services		X	
Schools Management of Data Security		X	
Section 17 Payments		X	
Private & Voluntary Independent Early Years Providers		X	
ContactPoint - Annual Accreditation Review		X	
Learning Skills (age 16 to 18 education)		X	
Establishments (schools, Children Centres, PRUs, Libraries etc)		X	
Passenger Transport - home to school		X	
Quality of Life Scheme		X	

Proposed Internal Audit Plan for 2010/11
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Audit Name	MSDC	SCC	Babergh
PFI - Fire Station Improvement - controls and performance measures		X	
Equality Framework for Local Government		X	
HR Self Service - Expenses & Claims		X	
Independent Safeguarding Authority Registration (staff & volunteers)		X	
Rights to Work in the UK		X	
Contract Audit Reviews	X		X
Irregularities, Fraud & Corruption	X	X	X
National Fraud Initiative	X	X	X