

## SOUTH HOLLAND DISTRICT COUNCIL

**Report of:** Audit & Risk Manager (Audit Lincolnshire) and Executive Director - Commercialisation

**To:** Governance & Audit Committee – 3 March 2016

**(Author:** Lucy Pledge – Head of Audit & Risk Management (Audit Lincolnshire)  
Julie Kennealy – Executive Director – Commercialisation

**Subject:** Internal Audit Update Report

**Purpose:** To update the Committee on progress with the Audit Plan – December 2015 to mid-February 2016

### **Recommendation:**

- 1) That the Committee considers the content and outcomes of Internal Audit work and identifies any action required

## **1.0 BACKGROUND AND KEY MESSAGES**

1.1 The purpose of this report is to:

- Advise of progress being made with the 2015/16 Audit Plan
- Provide details of the audit work during the period
- Provide details of the current position with agreed management actions in respect of previously issued reports
- Update the committee on any changes to the 2015/16 Audit Plan and any other matters that may be relevant to the Governance and Audit Committee role.

## **Key Messages**

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1.2 Since the last progress report we have completed 7 audits – 4 to final report stage and 3 to draft report.

1.3 Work is progressing with the 2015/16 plan as follows:

- Audits days complete 73%
- Audits in progress 27%

1.4 Details of audit areas and the audit schedule are given in Appendix 3. All work is planned for completion by the end of March 2016.

- 1.5 Following discussion with the Executive Director – Commercialism, the following changes to the Internal Audit Plan 2015/16 are proposed with the revised plan days now being 182 (including subsidy)).

**Deletions from the Plan:**

<b>Audit</b>	<b>Reason for Change</b>	<b>Days</b>	<b>Assurance for Head of Internal Audit opinion (March 2016)</b>
CSU	Management have a comprehensive review of the CSU in progress and therefore there would be no benefit in completing an internal audit at this time.	12	Assurances to be gained from independent review.
Combined Assurance	Given other work in progress, management consider it is not appropriate to undertake this work at present.	10	Assurances to be gained through Management, 1 <sup>st</sup> line of assurance.

- 1.7 As discussed with the Committee at the last meeting, we have completed a follow up with managers on progress with all outstanding audit recommendations. In future the Council plans to track audit recommendations through the Covalent performance management system. Whilst the majority of recommendations made on audits from the 2014/15 plan have been implemented, a number of High Priority recommendations remain outstanding (please see 1.13 below).

**Internal Audit work completed from September to November 2015**

- 1.8 The following audit work has been completed and a final report issued:

<b>High</b>	<b>Substantial</b>	<b>Limited Assurance</b>	<b>Low</b>
	Income Human Resources	ICT – Software ICT – Strategy & Projects	

*Note: The Governance & Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in Appendix 1.*

1.9 In the audits given Substantial Assurance, we confirmed that the Council has sound processes in place as follows:

### **Income**

1.10 Our review of the arrangements to collect, record and bank income from three service areas (car parking, the South Holland Centre and planning) found that the processes are working well and therefore the risk of fraud, error or loss of income is low. We confirmed that:

- Income received can be traced to records held by the services
- Income has generally been coded correctly in the ledger
- Unders and overs are recorded and subject to a supervisory review at the South Holland Centre
- Where there is a transfer of income between officers this is evidenced
- Receipts or tickets are issued appropriately
- Income is being banked regularly
- Payments made on line are regularly accounted for and coded correctly in the general ledger

To further strengthen the security of cash, we have highlighted areas where we recommend increased independent checking and review of access to income collected.

### **Human Resources**

Our review of the HR service delivery by Compass Point Business Services found that they are delivering the activities set out in the workplan and that there are effective arrangements in place to monitor delivery both by SHDC and within CPBS.

- 72% of the tasks on the work plan have been delivered, with a further four as work in progress and four on hold due to the transformation programme superseding the initial work identified.
- Regular meetings are held both within the HR team and with the Client
- Performance is monitored through Covalent and reported to the Client

As many of the measures in the SLA are not being reported it is not possible to confirm that the HR function is delivering a service in accordance with the SLA. As part of the document's planned review, management should consider whether there is any benefit in including measures that are not monitored or reported.

Some performance information cannot be reported to the Client because the data is either not held on or cannot be extracted from the AX software used by HR due to its limited functionality. This has been recognised by both SHDC and CPBS and a decision was made in November 2015 to move to the iTrent system operated by Breckland District Council during 2016/17. Reporting

should be greatly improved and processes more automated which should free up capacity within the HR team.

Measures included in the SLA around learning and development are not being delivered. Currently CPBS do not have the expertise to deliver training to SHDC, other than Health and Safety.

## **Audits in Progress**

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1.11 Our reviews of Benefits, Bank Reconciliation and ICT Access/Starters/Leavers/Movers are at draft report stage and awaiting agreement from management for final issue.

1.12 The following 2015/16 audits are currently in progress:

### **Contract Management**

Our review will provide independent assurance that the Council's arrangement with Procurement Lincolnshire for procurement advice and support is fit for purpose and delivers benefits that support the Council's priorities.

### **Performance Management**

Our review is focusing on the implementation of the Council's new performance management system Covalent, including providing assurance that:

- the system was procured in line with Council's regulations
- adequate testing was completed to ensure the system met Council needs prior to general roll out
- the system supports the Council's performance management framework and reporting requirements
- access to the system is appropriately controlled

### **Finance Systems – General Ledger**

This is a joint audit with ELDC and we will be seeking to provide assurance that the system is kept up to date, transactions are accurate and appropriately authorised and that access is restricted.

### **Finance Systems – Key Control Testing**

Each year we undertake testing of key controls within the main financial systems (Bank reconciliation, income, payroll, Accounts Payable, Revenues, Accounts Receivable & Property Plant & Equipment). The majority of this work is being undertaken by our colleagues from ELDC's Internal Audit Team. The assurance from this testing informs the Head of Internal Audit's annual audit opinion and the work of the External Auditors.

1.13 We are preparing audits for:

**Budget Management** - Client brief being agreed.

## **Follow Up of Outstanding Audit Recommendations**

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- 1.13 We have followed up outstanding audit recommendations from audits completed between 2013/14 and 2015/16. There are high priority recommendations outstanding in respect of seven audits and progress is as follows:

### **HMO Licensing**

The review of the HMO Policy and formal application of enforcement action has been delayed due to a change in job roles and pending the outcome of the completion of a business case for additional resources. A revised completion date has been set of 31<sup>st</sup> March 2016.

### **Housing Revenue Account**

The review of the risk register is on-going and is to be completed by 29<sup>th</sup> February 2016.

### **ICT Strategy & Projects**

A number of actions to improve the governance arrangements for ICT projects are on-going with a revised implementation date of 31<sup>st</sup> June 2015.

### **Information Governance**

The application of induction and staff training and the update of the document retention policy have been delayed due to the volume of work. There is no revised completion date.

### **Mobile Devices**

Remote working policies have been reviewed by CPBS and are awaiting approval by SHDC and ELDC with a completion date of 29<sup>th</sup> February 2016.

### **Procurement –**

The Council is currently reviewing its approach to procurement to ensure that appropriate governance arrangements are put in place. This work will be completed by 31<sup>st</sup> March 2016.

### **Property Services & Gas Servicing**

Most recommendations have been implemented and others are in progress. The implementation of the action plan produced by an independent inspection of housing gas safety management will be complete by 31<sup>st</sup> March 2016.

## **Performance Information**

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- 1.14 The programme of work for 2015/16 is shown at Appendix 3
- 1.15 Our current 2015/16 performance against targets is shown below:

Performance Indicator	Target	Actual @ January 2016
Percentage of 15/16 plan completed.	100% (revised plan)	73%
Percentage of key financial systems completed.	100%	Annual Indicator
Percentage of recommendations agreed.	100%	100%
Percentage of recommendations implemented 15/16 audits falling due	100% or escalated	70%
Timescales	Draft report issued within 10 working days of completing audit. (target 100%)	100%
	Final report issued within 5 working days of closure meeting / receipt of management responses. (target 100%)	100%
	Audit completed to draft report stage within two months of starting fieldwork (target 80%)	100%
Client Feedback on Audit (average)	Good to excellent	Excellent

Note – details relate to audit work at final report stage.

## 2.0 OPTIONS

- 2.1 Consider the content and outcomes of Internal Audit work and identify any action required.
- 2.2 Do nothing.

## 3.0 REASONS FOR RECOMMENDATION

- 3.1 To monitor Internal Audit progress including the results of Audit work.

#### 4.0 **EXPECTED BENEFITS**

4.1 To meet the Audit Committee's Terms of Reference in monitoring the work of Internal Audit.

#### 5.0 **IMPLICATIONS**

##### 5.1 **Carbon Footprint / Environmental Issues**

5.1.1 It is the opinion of the report author that there are no direct Carbon Footprint/Environmental issue implications.

##### 5.2 **Constitution & Legal**

5.2.1 The progress report forms part of the Committee's agreed Work Plan, and is linked to the Accounts and Audit Regulations 2015 requirement to undertake an effective internal audit.

##### 5.3 **Contracts**

5.3.1 It is the opinion of the report author that there are no direct Contract implications. However, it should be noted that Contract Management is an area to be audited as part of the Internal Audit Plan and Schedule for 2015/16.

##### 5.4 **Corporate Priorities**

5.4.1 It is the opinion of the report author that there are no direct Corporate Priority implications. However, some areas that have been, or in the future will be audited have links to SHDC's Corporate Priorities

##### 5.5 **Crime and Disorder**

5.5.1 It is the opinion of the report author that there are no direct Crime and Disorder implications.

##### 5.6 **Equality and Diversity / Human Rights**

5.6.1 It is the opinion of the report author that there are no direct Equality and Diversity/Human Rights implications. However, there could be some impact as a result of any recommendations arising from the process or individual audits. Any Equality and Diversity /Human Rights issues arising will be taken into consideration

##### 5.7 **Financial**

5.7.1 Reduction in Audit Plan cost.

## 5.8 Risk Management

5.8.1 Internal Audit undertakes work under an agreed Audit Plan to ensure that the Council has sound processes in place.

Their critical review or assessment of activities establishes the situation with the Authority regarding service delivery arrangements, management of risks and the operation of controls and/or performance.

## 5.9 Staffing

5.9.1 It is the opinion of the report author that there are no direct Staffing implications. However, there could be some impact as a result of any recommendations arising from the process or individual audits. Any Staffing issues arising will be taken into consideration.

## 5.10 Stakeholders / Consultation / Timescales

5.10.1 It is the opinion of the report author that there are no direct Stakeholder/Consultation/Timescale implications.

## 6.0 WARDS/COMMUNITIES AFFECTED

6.1 No wards/communities are affected

## 7.0 ACRONYMS

7.1	ICT	Information Communication Technology
	CPBS	Compass Point Business Services
	SHDC	South Holland District Council
	NNDR	National Non Domestic Rates
	HRA	Housing Revenue Account
	CMT	Corporate Management Team
	FOI	Freedom of Information
	EIR	Environmental Information Regulations
	CSU	Construction Services Unit
	ELDC	East Lindsey District Council
	HMO	Housing in Multiple Occupation

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Background papers:- None

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### Lead Contact Officer

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### Director / Officer who will be attending the Meeting:

Lucy Pledge – Head of Audit & Risk Management – Audit Lincolnshire;

Julie Castledine – Principal Auditor – Audit Lincolnshire

**Key Decision:** No

**Exempt Decision:** No

**Appendices attached to this report:**

Appendix 1 – Assurance Definitions

Appendix 2 – Audits with Limited Assurance

Appendix 3 – Internal Audit Plan & Schedule

## **Appendix 1 - Assurance Definitions<sup>1</sup>**

<b>High</b>	<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p> <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>
<b>Substantial</b>	<p>Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.</p>
<b>Limited</b>	<p>Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.</p>
<b>Low</b>	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.</p>

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<sup>1</sup> These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

# ICT Strategy and Projects

## Introduction and Scope

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The delivery of ICT for the Councils (South Holland and East Lindsey) is via a shared service, Compass Point Business Services (CPBS). CPBS manages the infrastructure, applications and also ICT projects and programmes which are identified as necessary by and for the partners or for CPBS in its capacity as provider.

It is recognised that the CPBS arrangement operates very much as a partnership and not as a traditional client / contractor outsourced contract. The recommendations within this report should be viewed within that context.

This review sets out to provide assurance about the strategic direction which drives CPBS and also the resulting programmes and projects to ensure they deliver what the client organisations want and require to a satisfactory standard.

An ICT Strategy should help support the Council in delivering its corporate objectives by helping ensure that priorities are formally captured, costed and programmed.

ELDC and SHDC are facing challenges from reduced funding and increasing customer expectations. Technology is a key part of current and future service delivery and ICT solutions will underpin many of the councils' Corporate Plan objectives. ICT can be used to drive business change and to control and develop the continued delivery of cost-effective services.

An ICT Strategy can include reference to underlying ICT infrastructure; business software; Information management and security; partners and suppliers; ICT governance and management of ICT resources.

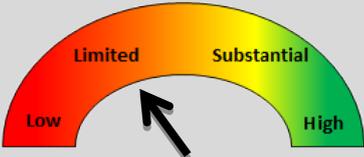
An effective project management / programme management of ICT projects is also key to delivering the right projects at the right time, within budget (time and resources) and meeting the original business need.

## Executive Summary

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**Assurance Opinion**

**Limited Assurance**



Key areas relating to strategy and projects need to be developed significantly

further.

- There is no current ICT strategy. Without this CPBS and Client authorities are at risk of focusing on the wrong things which could impact on the delivery of Corporate priorities. A formal strategy should be developed and finalised as soon as possible. This should also enable CPBS to develop its own clear “operating strategy” or plan and technical delivery model in response.
- Formal oversight of ICT projects and programmes needs to be improved. ELDC have recently introduced a dedicated project/programme board and this should also be considered by SHDC. Without more formal oversight the delivery of corporate objectives may be affected and communication around strategic issues affecting all partners may be less effective.
- There is no standard, formal project management methodology used. CPBS should utilise minimum project management protocols and documentation standards. Without this projects and programmes are at a greater risk of failure.
- Whilst there has been recent discussion on forward (project) priorities with Clients, discussion on existing and upcoming projects needs to be formalised. This should ensure that it is undertaken consistently and outcomes recorded, shared and acted upon.

## **Key Messages**

There is effectively still no formal ICT strategy document against which to monitor activity, successes and failures. There is an informal understanding between organisations of the work that is required but this has yet to be approved via the strategy. There is a draft strategy which, at the time of the audit, had not been adopted and was therefore not made available to us to review and comment upon.

Whilst there have been some recent discussions, more structured and formal direction from the client councils to CPBS to inform the strategic thinking and development planning could be put in place. There is an expectation by clients that this information will be fed back into the draft strategy document. The client expectation is also that CPBS will lead on strategy development.

There were no structured forums such as a strategy group, or programme / project boards to report formally to, or who will monitor progress and determine priorities. ELDC have recently introduced a dedicated project Board and there is some current reporting into management teams.

A limited form of project management is in place in CPBS ICT but this is not mature. No clear programme management is in place. Very significant projects are managed by the Programme Management Office (PMO) and reported to CPBS Management

Team. By number, this is approximately seven or eight out of a total of 80+. The remainder are allocated to ICT team members to progress. Industry standard working methodologies such as Prince2 have not been adopted although elements exist within processes or activities. Targets are not set for all projects.

Work streams have been developed based on knowledge of and discussions between CPBS and councils' representatives at operational level. These discussions have increased recently with more focus on forward properties. . Prioritisation of these is largely left to the CPBS ICT management team, now influenced by the recently commenced discussions.

## Management Response

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A review of staffing numbers is currently being undertaken with the assistance of Socatim to ascertain the required headcount necessary to deliver both the outstanding project list and the business as usual levels required to operate the department. The information will be presented to the CPBS Board when complete. Presently we are moving the department workflow to a capacity driven model which although extending delivery times, should allow more accurate forecasting of achievable dates. This should support moving the department from a permanent reactive position as is currently the case.

***Response from CPBS***

The client Councils are working with CPBS to ensure that the findings highlighted within this report are addressed.

<b>Management Actions</b>	<b>No</b>	<b>All to be completed by:</b>
High Priority	4	31 March 2016
Medium Priority	1	31 December 2015

# Internal Audit Review of ICT - Software

## Introduction and Scope

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The delivery of ICT for the Councils (South Holland and East Lindsey) is delivered via a shared service, Compass Point Business Services (CPBS).

CPBS manages the infrastructure and its components, ICT projects and programmes and manages the software portfolio on behalf of the councils.

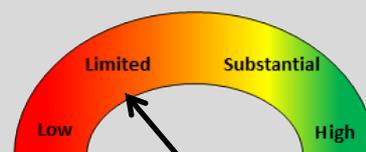
This review sets out to provide assurance about the effective management of software (including device firmware) to ensure there are no licensing issues or security vulnerabilities, and also to ensure that there is effective planning for future requirements.

## Executive Summary

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### Assurance Opinion

#### Limited Assurance



There is limited understanding of current software licensing arrangements, although new software has recently been procured to help manage this review process. This is a significant project with over 700 items that require formal licences. Previous work in this area was stopped following departure of the responsible officer and previous software used was found not to be effective. There could be a risk that products are not correctly licenced which may have a financial impact; there is also the resource impact to undertake this project within a reasonable timescale. Resources therefore need to be identified and prioritised to ensure that this is completed as soon as possible, tackling the highest risk areas first.

IT devices on the Network are recorded within the Service Desk System. As part of our testing we found that key information was missing in several instances including details of maintenance agreements, renewal dates, patching information. We have therefore limited assurance that devices are properly maintained. There is a risk that the Network becomes less secure and operates less effectively if key information is not recorded and acted upon. All hardware devices should be reviewed and brought up to date in terms of critical maintenance data within Support Works.

In our current audit on ICT Strategy and Projects, the lack of a formal strategy and a formal process to identify future system/software requirements means that future

software acquisition or development of current software may not be appropriate. We have outlined our findings separately in this report.

We identified some direct software acquisition by the clients, without reference to CPBS. This could ultimately cause programme and compatibility issues and possibly poor value for money or wasted resources. Clients should be reminded to engage with CPBS in all instances.

Although there has been some recent work on developing an (Information Assets) risk management document (Review date January 2015) which was prepared in response to PSN risks, there is no additional and generic ICT risk register which could capture other aspects of the service.

CPBS have an experienced application manager and there is a budget provided to CPBS by its partner organisations for procurement of software and hardware maintenance.

## **Key Messages**

The management of software licenses has required to be revised and re-assessed within the last year. The previous arrangement had fallen behind in terms of maintaining accurate records of software and licensing requirements. At present, CPBS is able to detect what software products are installed around the installation because it has purchased and installed a new product (SNOW) to manage this area. However, it is not yet in a position to be able to show whether this is over or under actual requirements. A reconciliation of each individual software product needs to take place and the SNOW application reports that up to 777 products require license information to be constructed in SNOW and then maintained.

CPBS cannot currently accurately reconcile its actual (software installed) position with its software purchased position. However, it is likely that many of the 777 will be one-off products and straight forward (and low risk). However, there are some significant software items for which this reconciliation must take place. The resources required to build the rules within the new product should not be underestimated and there may be lost opportunities to save money on licenses whilst this project remains outstanding.

The task of reviewing how best to utilise this software is currently with the Application Manager who then intends to cascade the work down into the team. At present, only one software item (Microsoft Office) has been fully reconciled. There are a number of complex licensing arrangements for which to build profiles in the application and this work will be time consuming.

The network devices are documented on a schematic diagram and the key information about the devices should be held and maintained up to date in Support Works (service desk system). We found that Support Works was out of date in a number of areas and did not hold some key information such as maintenance contract end dates, software versions.

It was also found that some of the devices were not operating on the latest versions of the operating software.

It was also noted that there are still a small number of legacy (old Windows XP operating system) devices on the network which are known and being managed. They are few in number and need to be kept due to the issue of the business application being operated on it not having been upgraded and will not operate on later versions of Windows.

Audit would like to thank the staff within CPBS who assisted with this audit.

## Management Response

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A review of staffing numbers is currently being undertaken with the assistance of Socitim to ascertain the required headcount necessary to deliver both the outstanding project list and the business as usual levels required to operate the department. The information will be presented to the CPBS Board when complete.

Recognising that accurate licensing and control of such is a core necessary function, the work necessary to bring the licensing up to date will have to be a focused piece of work representing a significant period. We will update on this when the staffing review has been completed.

**CPBS**

The client Councils are working with CPBS to ensure the findings highlighted by this report are addressed.

<b>Management Actions</b>	<b>No</b>	<b>All to be completed by:</b>
High Priority	3	31 March 2016
Medium Priority	3	29 February 2016

END OF APPENDIX 2

### Appendix 3 Internal Audit Plan and Schedule 2015/16

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
<b>Quarter 1</b>						
Housing Benefit Subsidy testing	25	Part of the grant claims audit by the External Auditor	June 2015	June 2015	N/A	Complete
<b>Quarter 2</b>						
Housing – Planned Maintenance	12+3	We will review the housing planned maintenance programme to ensure effective management and delivery of housing modernisation projects, which support the Council's Housing objectives.  Additional days covering system migration.	July 2015	August 2015	November 2015	Complete
Key control testing 4.Income* 5.Payroll*	15 (all key controls)	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.	<i>Revised Feb 16.</i>	Feb 2016		<i>Testing in progress</i>
Key Income areas / collection and banking	12	Risk based review:  Car parking Planning South Holland Centre	Sept 2015	Oct 2015	Dec 2015	Complete
Housing Rents	12	Risk Based review.	July 2015	July 2015	Oct 2015	Complete

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
<b>Quarter 3</b>						
Construction Services Unit (CSU)		<i>Removed from the plan</i>				
Contract Management	10	<p>Rolled forward audit from 2014/15.</p> <p>To provide assurance that the Council's arrangement with Procurement Lincolnshire for procurement advice and support is fit for purpose and delivers benefits that support the Council's priorities.</p>	Nov / Dec 15	Jan 2016		<i>Fieldwork in progress</i>
Key Control Testing - 1.Accounts Payable* 2.Council Tax/NNDR*	See above	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.	<i>Revised</i>  <i>March 16</i> <i>Dec 15</i> <i>/Jan 16</i>	Feb 2016		<i>Testing in progress</i>
Housing Benefits	10 + 5	<p>Risk Based review:</p> <p>To provide assurance that there are sound internal controls within the administration of housing benefits and that the Councils' resources are being protected.</p> <p>A key focus will be substantive testing on the accuracy of claims processing and their classification within a Housing Benefits Subsidy Claim.</p>	Nov 2015	Dec 2015		Draft report
People Management	12	The relationship between the Council and CPBS to assess the effectiveness of Human	Oct 2015	Oct 2015	Feb 2016	Complete

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
		Resources service delivery by CPBS.				
Combined Assurance		<i>Removed from the Plan</i>				
<b>Quarter 4</b>						
Key Control Testing - 1.Bank reconciliation* 2.Accounts Receivable* 3. Property, Plant & Equipment*	See above	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.	<i>Revised Mar 16</i>	Feb 2016		<i>Testing in progress</i>
Budget management*	6	Risk Based review	<i>Revised March 16</i>			
General Ledger*	6	Risk based review	<i>Revised Feb 16</i>	Feb 2016		<i>Fieldwork in progress</i>
Performance management follow up	15	Follow up review to a previous Limited assurance report.  Our work will include a review of the introduction of the Covalent performance management system.	Jan 16	Feb 2016		<i>Fieldwork in progress</i>
ICT Audit	20	ICT Disaster Recovery*  Access/Starters/Leavers/Movers*  *Joint reviews with ELDC	Jan 16	Nov 15		<i>Fieldwork in progress</i> Draft report

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
<b>Other relevant areas</b>						
Follow up of recommendations	5		Ongoing quarterly			
<b>Non-Audit</b>						
Advice / liaison	6					Ongoing
Annual Report	2					Completed
Audit Committee	6					Ongoing
<b>Total Audit Plan for 2015/16</b>	<b>182</b>					
<b>Other Work</b>						
ICT Strategy & Project Management	10			March 2015	Jan 2016	Complete
ICT Software	10			March 2015	Jan 2016	Complete
Risk Management	10	Risk management extended advice.	Jan 2016			B/F 2014/15

\*Selected financial audits will be completed by ELDC auditors (see asterix\* audits). The ELDC audit team is an Audit Lincolnshire partner. ELDC are also the lead auditors for CPBS. For the selected audits ELDC apply an equal resource and undertake a joint audit. For ICT ELDC have a 15 day ICT audit allocation.