

2015/16

Internal Audit Plan



## 1. Introduction

- 1.1 This document summarises the results of Internal Audit's planning work. It sets out details of:
- The responsibilities and scope of internal audit
  - How the Council's internal audit service is resourced and delivered
  - How internal audit work is reported
  - The proposed programme of work for 2015/16 (the Audit Plan)
- 1.2 The Audit Plan for 2015/16 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards.
- 1.3 The Council has adopted the Public Sector Internal Audit Standards definition of internal auditing:
- 'Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.
- 1.4 The work of internal audit is a key element in delivering the Council's strategic priority of corporate effectiveness and business efficiency, but also supports the Council in achieving all the aims and objectives set out in the Sustainable Community Strategy and the Corporate Plan.

## 2. Internal Audit – Responsibilities & Scope

### 2.1 The internal audit function is responsible for:

- Assessing and recommending improvements to the Council's governance processes. Specifically, this includes:
  - Promoting appropriate ethics and values within the organisation
  - Ensuring effective organisational performance management and accountability
  - Communicating risk and control information to appropriate areas of the organisation
  - Coordinating the activities of, and communicating information among, the Business Efficiency Board, external audit, internal audit and management
- Evaluating the effectiveness and contributing to the improvement of risk management processes
- Assisting in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement

### 2.2 The scope of internal audit work includes:

- The entire control environment of the Council, comprising financial and non-financial systems. Assurance services may also be provided to parties outside the Council with the prior agreement of the Business Efficiency Board.
- Reviewing controls that protect the interests of the Council in its dealings with partnerships in which the Council has an involvement.

2.3 The Public Sector Internal Audit Standards require that the internal audit service is delivered and developed in accordance with the internal audit charter. The Council has formally agreed that the provisions set out in section 6.2 of Finance Standing Orders constitute the Council's internal audit charter.

2.4 The establishment and maintenance of adequate control systems is the responsibility of management. Recommendations made by internal audit can reduce risk and improve systems of control. However, the implementation of audit recommendations cannot eliminate risk entirely.

2.5 Whilst it is not the role or responsibility of internal audit to detect fraud, the risk of fraud will be considered in each audit assignment.

### 3. Resourcing and delivering internal audit

3.1 The level of resource required to deliver an effective internal audit service to the Council has been assessed based on the need to provide adequate audit coverage of the Council's:

- Financial systems
- Risk management and governance arrangements
- Front line services and support services
- Procurement and contract management activity
- Information management arrangements
- Anti-fraud and corruption arrangements
- Schools

3.2 Account has also been taken of the need to be able to resource:

- Unplanned work which may arise during the year
- Follow up work to provide assurance that agreed recommendations are implemented
- Provision of advice and consultancy to internal customers

3.3 The level of internal audit resource available in 2015/16 is considered sufficient to deliver a robust annual internal audit opinion to the Board.

3.4 The 2015/16 Internal Audit Plan will be delivered predominantly by an experienced and suitably qualified in-house team of 6.09 FTE auditors. As in recent years, a small amount of external support to assist the audit of information management systems will be provided by Salford City Council. Where considered appropriate, the internal audit team will also collaborate with internal audit colleagues from other local authorities in regard to the approach and delivery of particular audit assignments.

3.5 The internal audit team is managed by the Divisional Manager – Audit & Operational Finance, who also has responsibility for the following functions:

- Purchase to Pay

- Income control (collection and reconciliation of income)
  - Insurance
  - Client Finance (Corporate Appointeeships and Deputyships)
  - Direct Payments
- 3.6 Arrangements have been agreed to mitigate any potential impairment to independence and objectivity in regard to the audit of these areas. These arrangements will involve the Principal Auditor reporting the findings from the audits directly to the Operational Director – Finance without any influence or involvement of the Divisional Manager – Audit & Operational Finance.
- 3.7 When planning specific audit assignments, other sources of assurance may be taken into consideration in order to ensure the best use of the audit resource. Any work that is necessary in order to place reliance on other sources of assurance will be determined as required for each assignment.
- 3.8 The only planned assurance service to be provided to an external party is an annual audit provided to Manchester Port Health Authority, which is the governing body for the Manchester Ship Canal and River Weaver. Halton Borough Council is one of the funding authorities of Manchester Port Health Authority.

## 4. Reporting arrangements

4.1 At the conclusion of each audit assignment, a draft report is issued to the appropriate manager within the Council. A final report containing management responses to any issues identified is subsequently distributed to:

- The Chief Executive
- The Strategic Director – Policy & Resources
- The Operational Director – Finance (s151 officer)
- The Strategic Director and Operational Director responsible for the area reviewed
- Grant Thornton (the Council’s external auditor)

4.2 In each audit report, an overall assurance opinion is provided on the area audited. The opinion is based on the information obtained in the course of the audit and represents an assessment of the effectiveness of the control environment in the area audited. The scale of opinions is set out in the following table:

Assurance Opinion	Explanation
● Limited	A number of key risks are not managed effectively. The control systems in operation are in need of significant improvement.
● Adequate	The control systems in operation are generally sound. However, opportunities exist to improve the management of some risks.
● Substantial	There is a sound system of control in operation to manage risks effectively.

4.3 Throughout the year regular internal audit progress reports are presented to the Business Efficiency Board summarising the outcomes of internal audit work and any significant matters identified. Such matters may include risk exposures, governance weaknesses and value for money issues.

4.4 An annual report is presented to the Business Efficiency Board that provides the Head of Internal Audit’s overall opinion on the Council’s control environment. This opinion forms one of the sources of assurance in support of the Council’s Annual Governance Statement. The opinion is based upon the collective findings from the internal audit work completed during the year.

## 5. Internal Audit Plan – 2015/16

- 5.1 The Public Sector Internal Audit Standards state that the ‘chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals’.
- 5.2 In preparing the Audit Plan, account has been taken of:
- The Council’s risk management processes
  - The views of senior management
  - The results of previous internal audit work
  - Other existing sources of assurance, including the work of external audit
  - New or emerging risks, including known changes to the Council’s business, operations, programs, systems, and controls
  - The requirement to ensure sufficient coverage in order to provide a robust annual audit opinion
  - Planned work deferred from the 2014/15 Audit Plan
- 5.3 The Audit Plan is presented in a way that shows how each piece of planned work aligns with the Council’s Corporate Priorities. Some planned reviews clearly contribute to more than one priority. For presentational purposes the reviews have been listed under the priority that is considered most closely linked to the review area.
- 5.4 A budgeted time allocation has been set for each assignment included in the Audit Plan. It is accepted that the exact resource requirement for each assignment cannot be forecast with certainty. The plan therefore represents the best estimate of the way in which the Council’s internal audit resources will be deployed.
- 5.5 The intention is to complete all planned work within the year. However, the timing and respective prioritisation of work will take account of:
- The need to finalise any work from 2014/15 that remains incomplete at year-end
  - The need to prioritise the reviews deferred from the 2014/15 Audit Plan
  - The requirement to provide assurance over the Council’s key financial systems
  - The views of management of the service areas in regard to the timing of work
  - Any other factors that may be relevant to the timing of a particular piece of work

- Any urgent unplanned work arising
  - Changes in the level of audit resources available
- 5.6 The Audit Plan will be kept under review during the year and it may be necessary to make revisions to planned work in order to respond to changes in priorities or changes in the level of internal audit resources. Minor changes will be agreed with the Operational Director – Finance. Any significant changes will be reported to the Business Efficiency Board.
- 5.7 The following appendix sets out the proposed Audit Plan for 2015/16 explaining the rationale for each piece of planned work.



## SUMMARY INTERNAL AUDIT PLAN - 2015/16

Corporate Priority	Planned Days
<b>Corporate Effectiveness &amp; Business Efficiency:</b>	
Financial Management	155
People Management	40
Information Management	50
Asset Management	35
Governance	130
Anti-Fraud & Corruption	65
<b>Children &amp; Young People in Halton</b>	<b>292</b>
<b>Employment, Learning &amp; Skills in Halton</b>	<b>5</b>
<b>A Healthy Halton</b>	<b>140</b>
<b>A Safer Halton</b>	<b>15</b>
<b>Halton's Urban Renewal</b>	<b>50</b>
<b><u>Other work:</u></b>	
Contingency	164
Manchester Port Health Authority	3
Completion of outstanding 2014/15 audits	90
<b>Total Planned Days</b>	<b>1231</b>

## Corporate Effectiveness &amp; Business Efficiency:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
<b>Financial Management</b>				
Adult Social Care charges	20	Implementation of Care Financials will lead to significant changes to processes.	Financial assessment and invoicing procedures	Audit report
Procurement Strategy	20	Improved procurement practice is one of the key elements of the Council's overall strategy in responding to continuing funding pressures.	Implementation of the Procurement Strategy and testing compliance with Procurement Standing Orders.	Audit report
Income	20	A significant element of the Council's overall income derives from fees and charges. However, there is a pattern of reducing income levels across the Council.	The review will focus on the efficiency and effectiveness of the various systems used to collect income from fees and charges.	Audit report
<u>Financial key control reviews:</u>		These systems provide material disclosures for the financial statements.	High level reviews evaluating and testing the effectiveness of the key controls within each financial system	Audit report for each system
Payroll	10			
Loans & Investments	10			
Income Control and Reconciliation	10			
NNDR	10			
Council Tax	10			
Housing Benefit	10			
Accounting journals	5			
Accounts receivable	10			
Accounts payable	10			
Fixed assets	10			
<b>Total</b>	<b>155</b>			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
<b>People Management</b>				
Employee Engagement	20	<p>Employee engagement is when employees are happy in their job, focused on the tasks assigned to them, are more productive and take less time off sick.</p> <p>The recent results of the staff survey highlighted five areas of concern which may indicate that employees are feeling less engaged than they were previously:</p> <ul style="list-style-type: none"> <li>• Lack of career and development opportunities;</li> <li>• Not feeling valued;</li> <li>• Stress levels increasing;</li> <li>• Having to work excessive hours;</li> <li>• Reduced motivation and morale.</li> </ul>	The review will examine on the arrangements the Council has put in place to promote employee engagement and address the issues identified in the staff survey.	Audit report
Learning & Development	20	Learning and development is an investment for any organisation. At a time of continuing funding pressures it is therefore particularly important that there is a clear business link to the needs of the organisation and that learning and development opportunities are provided in a cost-effective manner.	The audit will examine the arrangements put in place to identify and address the learning and development needs of the organisation and individuals. This will include reviewing how the effectiveness of investment in learning and development opportunities are assessed.	Audit report
<b>Total</b>	<b>40</b>			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
<b>Information Management</b>				
CareFirst Financials	20	<p>CareFirst Financials provides a complete set of financial management tools that are fully integrated with the CareFirst care management system.</p> <p>The module will have a significant impact on a range of areas, including budget management, provider payments and charging.</p> <p>This audit was originally included in the 2014/15 Audit Plan but has been deferred due to delays with the system's implementation.</p>	Post-implementation review	Audit report
Remote and agile working	20	<p>The Council is rationalising its administrative buildings and is implementing an agile working policy. This will increasingly see employees working from a range of locations potentially leading to an increase in home working.</p> <p>Increased adoption of mobile working presents additional security risks which the Council needs to manage.</p>	Review of the arrangements in place to manage the additional risks presented by remote and mobile working.	Audit report
Agresso – IT system review	10	<p>The Agresso system has recently undergone a significant upgrade to Milestone 4.</p> <p>The Council will also commence hosting the Agresso system for Sefton MBC from April 2015.</p>	Review of system administration, backup and data security arrangements for the Agresso system.	Audit
<b>Total</b>	<b>50</b>			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
<b>Asset Management</b>				
Unoccupied Council buildings	20	Unoccupied buildings present a cost and an insurance risk to the Council. They also provide an opportunity to be put to an alternative use or to be sold to generate capital receipts.	Review to focus on compliance with conditions of insurance in regard to unoccupied buildings. It will also examine the Council's plans or strategies for future use or disposal.	Audit report
Land & Property disposals	15	Part of the Council's strategy to address the funding reductions is to rationalise its land and property portfolio.	Review to examine processes followed to ensure that the Council obtains the best consideration for any land and property disposals.	Audit report
<b>Total</b>	<b>35</b>			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
<b>Governance</b>				
Performance Reporting	20	The LGA Peer Review suggested that there may be an opportunity to review the level of detail currently included in performance data.	Review of the process and controls governing the selection, collection, processing and analysis of performance data and how results are reported and utilised to improve performance.	Audit report
Local Code of Corporate Governance	20	The Council has a Local Code of Corporate Governance that forms part of the Constitution. The document sets out how the Council ensures that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for.	The review will examine and test the operation of some of the key elements of the Local Code of Corporate Governance. This audit will form one of the sources of assurance for the Council's Annual Governance Statement.	Audit report
Council Constitution	5	Need to ensure that the Council Constitution reflects changes in the legislation, policies and procedures.	Internal Audit contributes to a working party that meets each year to review and propose changes to the Council's Constitution.	Updated Council Constitution
Annual Governance Statement	5	Statutory requirement for the Council to produce an Annual Governance Statement.	Internal Audit input to the Corporate Governance Group which develops the Annual Governance Statement.	Publication of Annual Governance Statement
Reporting to the Business Efficiency Board	15	The Council Constitution requires Internal Audit to report to the Business Efficiency Board.	Attendance at, and preparation of reports for, the Business Efficiency Board on internal audit and governance related matters.	Audit Plan Regular progress reports Internal Audit Annual Report Annual Fraud & Corruption report
Follow up of internal audit recommendations	50	To provide assurance that agreed internal audit recommendations are implemented.	Follow up of agreed internal audit recommendations to determine whether or not they have been implemented.	Follow up audit reports

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Information Governance	7	Information governance refers to the structures, policies, procedures, processes and controls implemented to manage information at an organisational level.  Penalties of up to £500k can be imposed for breaching the Data Protection Act.	Internal audit input to the work of the Information Governance Group	Further development of the Council's information governance arrangements
Working groups / advice	8	Internal Audit is frequently asked for advice on specific issues and to contribute to various working groups within the Council.	Advice and input to be provided as required	Advice and guidance on risk and control issues
<b>Total</b>	<b>130</b>			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
<b>Anti-Fraud &amp; Corruption</b>				
National Fraud Initiative (NFI)	15	NFI matches data across organisations and systems to help public bodies identify anomalies which may signify fraudulent claims and transactions. The Council is required by law to participate in NFI.	Co-ordination and investigation of the data matches identified from the exercise.	An update will be provided for the Business Efficiency Board in the Annual Fraud & Corruption report.
Review of Counter Fraud arrangements	10	<p>Fraud and corruption are ever-present risks to all organisations. Official estimates assess the value of fraud loss in the public sector to be significant.</p> <p>The Business Efficiency Board is responsible for reviewing the adequacy of the Council's arrangements to counter fraud and corruption. This audit will provide assurance to the Board over the adequacy of these arrangements.</p>	Review against best practice guidance produced by CIPFA in 'Managing the Risk of Fraud'.	Annual report to the Business Efficiency Board on the Council's Anti-Fraud and Corruption arrangements
Fraud awareness & Whistle-blowing initiatives	15	Employee education and awareness of fraud risks form a key element of an organisation's resilience to fraud.	Fraud awareness marketing campaign	Increased fraud awareness amongst employees and Members
Fighting Fraud In Cheshire	15	<p>The Council has been successful in a joint bid to secure funding from the DCLG for a Counter Fraud Analyst post.</p> <p>The post will undertake proactive forensic analysis, investigation and awareness-raising in areas identified with a high risk of fraud across the four Cheshire local authorities.</p>	The areas that formed the basis of the successful bid were procurement / contract fraud and insurance fraud.	<p>Identification and investigation of potential frauds.</p> <p>Training and information sharing across the four Cheshire authorities.</p> <p>Re-design of systems where fraud risks identified.</p>



Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Confidential Offence Reporting	5	Internal audit receives reports from the public that are submitted through the Council's online reporting system. Reports received may relate to suspected fraud but also cover other issues such as fly tipping, noise pollution and child neglect.	The reports are reviewed and assigned to the relevant team within the Council to be investigated.	Investigation of complaints raised by members of the public
Fraud in Schools	5	The Audit Commission publication 'Protecting the Public Purse 2014' highlights that the number of cases of fraud affecting maintained schools is increasing.	Development of fraud awareness guidance for schools.	Guidance document to be circulated to schools
<b>Total</b>	<b>65</b>			

## Children & Young People in Halton:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Sustainable School Travel	20	<p>The Council has a duty to provide 'home to school' assisted travel arrangements for children of statutory school age under the Education and Inspections Act 2006.</p> <p>The Act also requires the Council to produce a Sustainable School Travel Policy. This document incorporates the Council's policy for the provision of education transport.</p> <p>Expenditure on school transport exceeds £1.2m per year.</p>	Full review of the systems in place that ensure the Council meets its legal obligations in regard to school travel.	Audit report
Specialist Services	20	<p>A range of specialist services are commissioned from voluntary sector providers. 2015/16 expenditure on commissioned services is budgeted at approximately £2.1m.</p>	The review will focus on commissioning, contract management and financial control arrangements.	Audit report
Support to Care Leavers	20	<p>The Council has statutory duties to support young people leaving care under the Leaving Care Act (2000). This includes financial support in moving into independent living and support with employment, education or training. Failure to improve education and employment opportunities for Care Leavers is identified as a key risk in the Children &amp; Enterprise Directorate Risk Register.</p>	The review will examine the effectiveness of the measures taken to improve education and employment opportunities, performance management and provision of financial support.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Free Early Education Entitlement	20	<p>Local authorities are required by legislation to secure and fund education places offering 570 hours a year until a child reaches compulsory school age.</p> <p>Expenditure on Free Early Years Education Entitlement for 2015/16 is budgeted at approximately £2.5m.</p> <p>Concerns have been identified by other local authorities in the region in regard to the way in which some providers charge for the sessions provided.</p>	The audit will focus on how the Council controls and reconciles payments to providers.	Audit report
Foster Care and Special Guardianship Orders	20	<p>Foster carers are an essential component of the local authority's care provision. They provide placements for children in care and receive an allowance for this service.</p> <p>The allowance paid is determined by each local authority. During 2014/15, the Council introduced a revised scheme for the payment of foster care allowances.</p> <p>Projected expenditure in this area for 2014/15 is approx. £2.0m against a budget of £1.7m.</p>	The audit will examine the financial management arrangements relating to the calculation and payment of Foster Care allowances and Special Guardianship Orders allowances.	Audit report
Troubled Families	10	<p>This is a Government initiative involving local authorities and their partners to help turn around the lives of troubled families in England.</p> <p>Funding is available to local authorities under a payment by results model.</p>	Verification and certification work in respect of the quarterly claims to be submitted in 2015/16.	Annual audit report covering quarterly claims

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Out of Borough and independent residential placements	20	This audit was requested by management as there are significant budget pressures in this area. Projected spend in 2014/15 is £5.0m against a budget of £2.85m.	The audit will examine the procurement, contract management, and budgetary control arrangements.	Audit report
School admissions	15	School admission fraud is on the increase with some parents providing false information on their child's application form in a bid to secure their child access to particular primary and secondary schools.	The review will examine the systems and controls in place to verify school admission applications and the process for allocating places.	Audit report
Birth to 25 Education, Health and Care Plans	20	The Children and Families Bill 2013 extends the SEN system from birth to 25, giving children, young people and their parents greater control and choice in decisions and ensuring needs are properly met. This will include an offer of a personal budget for families with an Education, Health and Care Plan.	The audit will examine the systems and processes established by the Council in response to the new legislation.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
<p><b><u>School audits:</u></b></p> <p>All Saints Upton CEVC            Ashley School            Beechwood            Brookvale            Castle View            Chesnut Lodge            Gorsewood            Halebank CEVC            Moorfield            Murdishaw West            Our Lady Mother Of The Saviour RC            Pewithall            Spinney Avenue CEVC            St Berteline's CE            St Clement's RC            St John Fisher RC            Westfield            Woodside</p>	127	<p>The Council has 60+ schools that are responsible for setting their own budgets and managing their finances.</p> <p>The frequency of school audit visits is determined by the audit assurance rating from the previous audit:</p> <ul style="list-style-type: none"> <li>• Substantial – 4 year cycle</li> <li>• Adequate – 3 year cycle</li> <li>• Limited – Annual cycle</li> </ul>	A standard audit programme has been developed for school audits, which is tailored to each school as required.	Audit report for each school
<b>Total</b>	292			

**Employment, Learning & Skills in Halton:**

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Halton People Into Jobs	5	<p>A4e is one of the prime contractors for the DWP's Work Programme, which is being delivered through a number of contract areas. Halton is part of a large contract area which includes Merseyside, Lancashire and Cumbria.</p> <p>The Council acts as a sub-contractor to A4e in delivering employment support services under the programme.</p> <p>As part of the contractual arrangements with A4e, the Council is required to comply with the A4e Security Plan.</p>	Annual verification work in regard to compliance with the A4e Security Plan (ISO27001:05).	Audit report
<b>Total</b>	<b>5</b>			

**A Healthy Halton:**

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Public Health	20	The Council assumed new responsibilities for the public health function in April 2013.	The review will examine the governance arrangements for public health and how these have been incorporated into the Council's structure. It will also examine the contract management arrangements relating to the services commissioned by the Public Health team.	Audit report
Domiciliary and Personal Care Services	20	The Council awarded new contracts for Domiciliary and Personal Care contracts in 2014/15. The annual total cost of the contracts is over £4.5m. Changes to the arrangements for paying providers are also being introduced as a result of the implementation of CareFirst Financials.	The audit will focus on contract management and payment procedures.	Audit report
Mental Health and Wellbeing	20	The Council has adopted a Mental Health and Wellbeing Strategy. Effective commissioning of services is a key element in improving outcomes for service users.	The audit will cover commissioning, contract management and financial management arrangements.	Audit report
Care Services – Contingency Planning	20	The majority of domiciliary and residential care is commissioned from independent providers. There is consequently a significant risk to the Council should a major provider of care services fail.	The audit will how the Council vets potential social care providers to gain assurance over their financial stability. It will also examine how robust the contingency arrangements are should a major provider fail.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Health Improvement Team	20	The Halton Health Improvement Team transferred to the Council in 2014/15. The team provides a wide range of services to help residents improve their health and wellbeing.	The audit will focus on governance and financial management arrangements.	Audit report
Better Care Fund	20	<p>The Better Care Fund (BCF) was announced by the Government in June 2013 to deliver a transformation in integrated health and social care. The BCF is a single pooled budget to support health and social care services to work more closely together in local areas.</p> <p>The total agreed value of the BCF Pooled Budget between the Council and the NHS Halton CCG for 2015/16 is £41.5m.</p>	The audit will examine the governance structures, financial management, risk management and performance management arrangements established in regard to the BCF.	Audit report
School Meals Service	20	<p>Free school meals were made available for all infant school children from September 2014. Schools receive funding of £2.30 per meal based on actual take-up by newly eligible infant pupils.</p> <p>Capital funding of £366k has also been received to increase capacity in school kitchens.</p> <p>The School Meals Service is also currently piloting a cashless pay solution in a number of schools.</p>	The audit will review controls relating to the cashless pay pilot and examine its impact on school meal take up. The accounting arrangements and use of capital funding relating to the provision of free school meals for infant school children will also be examined.	Audit report
<b>Total</b>	<b>140</b>			



**A Safer Halton:**

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Trading Standards	15	The service was brought back 'in house' in 2014/15 after being delivered by Warrington under a Service Level Agreement.	The audit will examine service planning and performance reporting in addition to examining controls around expenditure and control over test purchases.	Audit report
<b>Total</b>	<b>15</b>			

**Halton's Urban Renewal:**

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Section 106 Agreements	15	<p>The Financial Management Division has reported some difficulties in the processing of Section 106 charges, covering land charges on developments to contribute towards services, infrastructure and amenities.</p> <p>If these charges are not properly identified or conditions are not followed there is a risk of the Council having to repay the charge or it not being spent on the purpose for which it was specifically intended.</p>	The audit will review the adequacy and effectiveness of controls over the recording / monitoring of Section 106 Agreements.	Audit report
Highways	15	<p>A six-year contract is in place with 'Tarmac' for highway repairs, which was jointly let with Warrington Borough Council. The annual contract value is £3.5m.</p> <p>The procurement stages of the contract were previously audited but the operation of the contract has yet to be reviewed.</p>	The audit will provide assurance that there are sufficient controls in place to ensure that the contract conditions are fully complied with for work let under the contract in regards to the quality standards required and agreed cost.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Norton Priory – Monastery to Museum Project	15	<p>This is a joint venture between the Council and Norton Priory Museum Trust.</p> <p>The £4.478m project has received funding of £3.67m from the Heritage lottery. The remaining match funding is being raised by Norton Priory Trust.</p> <p>The project is due to start in March 2015 with completion expected in June 2016.</p>	The audit will examine the project in its entirety from contract award to contract completion.	Audit report
Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance)	5	<p>For 2015/16 the Council will receive an allocation of £3.13m for the integrated transport and highways maintenance block grant.</p> <p>It is a requirement that the Head of Internal Audit signs a declaration to confirm that the conditions of funding have been complied with.</p>	Grant claim audit	Certification of grant claim
<b>Total</b>	<b>50</b>			