INTERNAL AUDIT
DELIVERY PLAN
2012/13

Key Service Activities

Project Number, Name & Description	Expected Outcome	Performance Measures/Milestones	Priority Action?	By Whom (Lead)	By When	Transformation Link	Risk/ Dependency	Workforce Implications	Service L&D Implications
1. Prepare risk based internal audit operational plan for 2013/14	*Risk based operational plan + resource calculation*	Draft Plan March GARM Meeting Final Plan June GARM Meeting	No	Service Manager, Internal Audit(SM, IA)	Draft Plan March GARM Meeting Final Plan June GARM Meeting	n/a	Lack of engagement with Directorates	Input required from all Directorates + Corporate Strategy Board (CSB) + Governance, Audit and Risk Management Committee (GARMC)	None
2. Co-ordination of the Corporate Management Assurance Programme + reporting to CSB & GARM	*Divisional, Directorate & Corporate Management Assurance Statements + covering report CSB/GARM*	Exercise Q4/Q1 – reporting CSB/GARM in September	No	SM, IA + Quality Control Auditor (QCA)	September 2012	n/a	Lack of /delayed response from directorates	Input required from all Directorates, Divisional Directors + Corporate Directors	None
3. Co-ordination of the ongoing review of governance framework + IA and Corporate Governance Working Group (CGWG) input to AGS + reporting to Corporate Governance Group (CGG) GARM/CSB	*AGS evidence table, AGS + reports to GARM/CSB*	Q4/Q1 mainly, reporting to CSB/GARM in August/September	No	SM,IA	September 2012	n/a	Lack of/delayed response from participants	Input from CGWG, CGG, managers + CSB/GARM	None

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4. Achievement of internal audit operational plan 2012/13	*IA reports*	CIPFA PI 90% + local PIs covering performance/quality of service	No	SM, IA	June 2013	n/a	Lack of/delayed response from participants	Input required from all Directorates on a review by review basis	To be identified on a review by review basis
5. Timely Achievement of Key Control reviews of core financial systems + update of core financial system notes + walkthroughs + co-ordination of self-assessments	*IA reports + updated system notes*	Local PI = 100% by end of Q1 (June)	No	SM, IA	End of June 2012	n/a	Lack of/delayed response from participants	Input required from staff within Housing Rents, Accounts Payable, Accounts Receivable, Payroll, Housing Benefits, Council Tax, Non-Domestic Rates, Capital Forum, Finance, Treasury Management	None
6. Mid-year & year-end reporting to CSB & GARM + Quarterly improvement board reports	*Mid-year + year end reports + quarterly improvement board reports*	Improvement Board reports end of each quarter, mid-year report October, year-end report June	No	SM,IA	Quarterly, mid-year & year-end	n/a	Workload	IA team only	None
7. Provide objective, constructive and timely support and advice to managers on SFIs, Fin Regulations, Risk Management and control improvement	*Written & verbal advice & reports*	As required throughout year	No	SM,IA	March 2012	n/a	Lack of/delayed response from participants	Input from staff within Directorates as necessary	None

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8. Feed into risk management process via attendance of Risk Steering Group and provision of audit reports to Risk Manager	IA contribution to corporate risk management process	Throughout the year	No	SM,IA	March 2012	n/a	Co-operation of Risk Manager	Input from Risk Manager	None
9. Keep Audit Manual up to date	Updated audit manual	Throughout the year	No	SM, IA	March 2012	n/a	Workload	IA team only	None
10. Audit reviews completed in accordance professional and local internal audit and quality standards	Audit reports and working papers that comply with CIPFA and local internal audit and quality standards	Throughout the year	No	SM, IA + QCA	March 2012	n/a	None	IA team only	None
11. Liaise with CAFT on fraud and irregularity cases and on reviews with a specific objective of fraud prevention	Co-ordinated approach to fraud and irregularity	Throughout the year	No	SM,IA	March 2012	n/a	Co-operation of CAFT	Input required from CAFT	None
12. To undertake follow-up reviews of all red & red/amber reports within 3 months and all amber and amber/green reports within 6 months	Follow-up review reports	Local PI – 100% of follow-ups started within specified timescale	No	SM,IA	March 2012	n/a	Lack of/delayed response from participants	Input required from all Directorates	None
13. Monitor achievement of IA performance indicators.	Monitoring information to be fed into mid-year and year-end report	Throughout the year	No	SM,IA	March 2012	n/a	None	IA team only	None

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14. Maintain ethical standards as laid out in CIPFA Code of Practice (Standard 3) cover*i*ng:. Integrity Objectivity Competence Confidentiality	*High ethical standards across the team*	Throughout the year	No	SM,IA	March 2012	n/a	None	IA team only	None
15. Undertake a review of Internal Audit processes using 'lean' principles	*Improved/streamlined audit process*	By October 2012	No	SM,IA	Oct 2012	n/a	Workload	IA team only	None (training already undertaken)
16. Review and update the Internal Audit Terms of Reference in line with CIPFA Standards	*Update/relevant Terms of reference*	By December 2012	No	SM,IA	Dec 2012	n/a	Workload	IA team only	None

Service Performance Scorecard

Internal Audit Performance Indicators 2012/13

	Indicator	**Target**
1	Recommendations agreed for implementation	95%
2	Final reports issued on/ahead of time	85%
3	Projects completed within budgeted time allowance	85%
4	Target met for issue of draft report after end of fieldwork	85%
5	Follow-up undertaken	100%
6	Plan achieved for Key Control reviews	100%
7	Plan achieved overall (Key indicator)	90%

Corporate Audit Indicators 2012/13

	Indicator	Target
1	Implementation of recommendations	90%
2	Auditee response times to draft reports within 3 weeks	80%
3	Auditee response times to follow ups within 2 weeks	80%