

**INTERNAL AUDIT SERVICE
INTERNAL AUDIT PLANNING
(Report by the Audit & Risk Manager)**

1. PURPOSE

- 1.1 This report allows the Panel to
- consider and comment upon the internal audit computer plan for the period ending March 2014 before it is finalised and approved by the Managing Director (Resources) and
 - note the changes made to the current internal audit plan.

2. COMPUTER AUDIT COVERAGE

- 2.1 Panel will recall that Deloitte's were appointed as the Council's computer audit partner in January. Due to changes within Deloitte's own management structure, the contract was without a named Engagement Manager until August. This delayed the preparation of the computer audit plan.
- 2.2 A computer audit plan has been prepared following the completion of an audit needs assessment. The needs assessment is based upon discussions with the Head of Information Management Division (IMD) and his Team Leaders, review of the risk register and analysis of current and forthcoming changes to IT systems and processes.
- 2.3 As explained earlier on the agenda, the audit planning year is returning to the financial year. To allow both Deloitte's to resource the plan against this changed timescale and IMD to support the planned audits, it is intended to base the plan on a 16 month period ending March 2014. The plan is attached and allows for 80 days to be delivered.
- 2.4 The delay in preparing the computer audit plan, together with the current proposal has resulted in savings to the budget of approx £10k for 2012/13.

3. INTERNAL AUDIT PLAN

- 3.1 The current general internal audit plan was approved for the six month period ending January 2013 and the Panel would normally receive a plan for the second half of the audit year (February – July 2013). The change to the audit year means that this report updates the current August to January 2013 plan. A plan for the 6 month period commencing April 2013 will be presented to the March meeting.

- 3.2 The current six month plan has already been amended to take account of additional work undertaken across the following areas;
- The 2010/11 final accounts process;
 - The re-development of One Leisure St Ives; and
 - Two employee investigations .
- 3.3 In addition to delivering the plan already agreed and the three items above, the resources available in February and March will allow two audits planned for the February/July period to be undertaken (the management of the commercial estate portfolio; and the Housing Benefits system review) along with the work on the assurance mapping process.

4. RECOMMENDATION

- 4.1 It is recommended that the Panel:
- a) identify any comments they wish to make to the Managing Director (Resources) before he finalises the computer or general audit plan.

ACCESS TO INFORMATION ACT 1985

Strategic Computer Audit Needs Assessment

The Internal Audit Plan: August – January.

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Internal Audit Service
Computer Audit Plan
2012 - 2014

2012 – 2014 Computer Audit Assurance Plan

Software Licensing

Third party systems and applications usually require the purchase of relevant licences to permit usage of the software. This review will examine the processes for purchasing, reviewing and disposal of software licences and software.

Application Upgrades and Patching

The upgrading or patching of software is often required to prevent known security weaknesses being exploited and to improve functionality. This review will consider the controls associated with upgrading and patching software across the Council.

Corporate Program and Project Management and IT Governance

This review will consider the processes for approving and implementing projects that have an IT element within the Council. The audit will include a review of the process for determining how resources are to be used, conformance to national project management standards, the operational structures behind new developments, risk management and procurement issues.

Cambridgeshire Public Service Network (CPSN)

The CPSN is an IT and communications network that is bringing public services together in Cambridgeshire and beyond. The new network was officially launched in May 2012 and will connect over 400 sites including schools, libraries, County and District council offices, community action points, emergency services and voluntary groups by the end of the year. This audit will look at the management and control of the CPSN.

Gladstone MRM (One Leisure) Application

The audit will consider the adequacy and effectiveness of the Gladstone MRM application controls in use across the One Leisure service.

E-Payments

The review audit will evaluate the management control framework established and applied to help mitigate the risk of failing to meet information governance standards and statutory requirements in the processing of e-payment transactions.

IT Business and Disaster Recovery

IT Business Continuity/Disaster Recovery planning will assist the Council in the recovery of systems and data in a controlled and timely manner in the event of an unexpected disruption. This review will examine the planning, documentation, implementation and testing of the IT Business Continuity/Disaster Recovery Plan.

Advice and Assistance

Providing provide advice and assistance as required.