

NORTH YORKSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

19 APRIL 2012

INTERNAL AUDIT PLAN FOR 2012/13

Report of the Head of Internal Audit

1.0 PURPOSE OF THE REPORT

- 1.1 To seek approval for the planned programme of audit, counter fraud and information governance work proposed to be undertaken in 2012/13 by Veritau Limited.

2.0 BACKGROUND

- 2.1 A draft copy of the proposed Internal Audit Plan for 2012/13 was presented to the Audit Committee at its last meeting on 8 March 2012. Since then, further meetings have been held with management and the draft Plan has also been circulated to each of the Corporate Directors for their comments.
- 2.2 Where appropriate, the Plan has been changed to reflect the comments received although most of changes have been minor in nature (such as clarifying the identity of some of the Lead Contacts for each audit). As a result of a request by the Chief Executive, an audit of Children's Care Records has been added to the programme. A review of Recruitment and Selection has also been added as agreed with the Assistant Chief Executive (HR & OD).
- 2.3 As in previous years, the draft Plan has been discussed with the External Auditor (Deloitte), who is satisfied with the level of audit coverage being proposed. The External Auditor has also indicated that they will take into account the systems and areas to be audited when planning their own work programme. Furthermore, the External Auditor has highlighted those audits in the proposed Plan, which are of particular relevance to their work.

3.0 AUDIT PLAN 2012/13

- 3.1 One of the main customers for the work of Veritau is the Corporate Director – Finance and Central Services who, on behalf of the County Council under the Accounts and Audit Regulations 2011 is the designated officer with responsibility for making appropriate arrangements for Internal Audit.

3.2 The proposed Annual Audit Plan for 2012/13 is attached at **Appendix 1**. The Plan details the proposed audits and number of days within each directorate, specialist area and outside body (where the work is undertaken by Veritau on behalf of the County Council). A summary of the days allocated between each directorate or audit area is provided in **Appendix 2**.

4.0 **KEY ISSUES REFLECTED IN AUDIT PLAN 2012/13**

4.1 In addition to the traditional risk areas, the Audit Plan for 2012/13 reflects the impact of the savings that the County Council needs to make over the coming years. As a result, many of the proposed audits are specifically focused on the initiatives planned by the County Council to achieve those savings, in particular:

- **Savings Delivery** – recognising that changes can have unintended adverse consequences on the control environment, the audit work will focus specifically on providing assurance that management have identified and properly considered all the key risks associated with the planned changes; and
- **On Line Systems** – recognising that movement towards automated, on line systems is a key element of the County Council's plans to achieve efficiencies, a number of audits will specifically examine the effectiveness of the planned controls. These audits include: My View and Recruitment and Selection.

4.2 PricewaterhouseCoopers (PwC) have completed their fourth year providing IT Internal Audit services to the County Council. As a separate exercise, PwC have produced an IT audit plan for 2012/13 tailored to address the main IT risks facing the County Council. The draft plan has been discussed with key officers within the County Council and presented to the Technical / WAN Implementation Group (TWIG) chaired by the Corporate Director - Finance and Central Services. The IT Audit Plan is attached at **Appendix 3**.

Outside Bodies

4.3 The external bodies to be audited by Veritau on behalf of the County Council in 2012/13 are:

- North York Moors National Park
- North Yorkshire Fire and Rescue Authority

5.0 **RECOMMENDATIONS**

5.1 That Members approve the Internal Audit Plan for 2012/13.

MAX THOMAS
Head of Internal Audit, Veritau

County Hall
Northallerton

1 April 2012

Background Documents

Contact Roman Pronyszyn (extension 2284)

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**NORTH YORKSHIRE COUNTY COUNCIL
DRAFT INTERNAL AUDIT PLAN 2012/13**



CONTENTS

| | | |
|-----|---|----|
| 1. | INTRODUCTION | 7 |
| 2. | 2012/13 AUDIT PLAN..... | 7 |
| 3. | CORPORATE | 7 |
| | Finance Related..... | 8 |
| | Governance..... | 8 |
| | Information Governance..... | 9 |
| | Policy and Performance | 9 |
| | HR Related..... | 9 |
| | Advisory | 9 |
| 4. | HEALTH & ADULT SERVICES | 11 |
| 5. | BUSINESS & ENVIRONMENTAL SERVICES | 13 |
| 6. | CHIEF EXECUTIVE'S GROUP..... | 15 |
| 7. | CHILDREN & YOUNG PEOPLE'S SERVICES | 16 |
| 8. | COMPUTER AUDIT..... | 19 |
| 9. | CONTRACT AUDIT | 20 |
| 10. | FINANCE & CENTRAL SERVICES | 21 |
| | Material Financial Systems | 21 |
| 11. | PENSION FUND..... | 23 |
| 12. | COUNTER FRAUD & CORRUPTION | 24 |
| 13. | INFORMATION GOVERNANCE | 25 |
| 14. | OTHER CHARGEABLE AUDIT WORK..... | 26 |
| 15. | NON AUDIT DUTIES..... | 28 |
| 16. | EXTERNAL CLIENTS (internal audit services provided by Veritau on behalf of NYCC) | 29 |

1. INTRODUCTION

- 1.1 This document sets out the planned 2012/13 programme of work for internal audit, counter fraud, and information governance services provided by Veritau Ltd for North Yorkshire County Council.
- 1.2 In accordance with proper practice, internal audit is required to prepare an audit plan on at least an annual basis. The plan is based on a risk assessment model that is maintained by internal audit. The County Council's own risk management systems are also considered in forming a view on what audits to undertake. The audit plan is a working document, and changes are made throughout the year to reflect changes in risk and any issues that arise.
- 1.3 The content of the audit plan has been subject to consultation with directors and other senior officers, and is submitted for formal approval by the Audit Committee. The Committee is responsible for monitoring progress against the plan. Changes to the plan are agreed through the County Council's client management arrangements and are notified to the committee. Proposed audit work is also discussed with the County Council's external auditors, to ensure that there is no duplication of effort.
- 1.4 Further detail about the audit planning process can be found in the approved audit strategy.

2. 2012/13 AUDIT PLAN

- 2.1 The content of this audit plan for 2012/13 is intended to reflect the pressures placed upon the County Council by the current financial position and the need to find £69.2m savings over the four year period 2011/12 to 2014/15. Experience has shown that, in times of significant change, the risks faced by organisations increase. In order to address this, and to ensure internal audit can be pro-active in assisting management, the time allocated for special investigations has been substantially increased.
- 2.2 The Government have announced the transfer of a number of duties from central to local government over the next few years. These include the transfer of Public Health responsibilities, responsibility for young people in custody and for those with learning disabilities between the ages of 16 and 25. Specific time has been allocated within the plan to work with management on developing risk management and control structures to ensure these services are delivered effectively.
- 2.3 Details of the 2012/13 plan are set out in the sections 3 –16 below.

3. CORPORATE

| <u>Ref</u> | | <u>Days</u> |
|------------|---|-------------|
| | <u>Finance Related</u> | |
| 22700 | Value Added Tax (Lead Contact – Peter Yates) | 20 |
| | A systems audit of the application of VAT regulations within NYCC, including management control over the identification of appropriate goods and services, the use of appropriate rates and correct recovery | |
| 29026 | Internal and External Venue Costs (Lead Contact – Peter Bright) | 10 |
| | Follow-up of work done in 2011/12. The audit will look at the implementation stage of the projects | |
| 29022 | Procurement (Lead Contact Officer – Geoff Wall) | 20 |
| | A review of the arrangements in place for ensuring that the County Council's procurement practices support value for money. The audit will include a review of the Procurement Strategy and Action Plan and will take account of any external consultancy work already undertaken. | |
| | Depending on the scope of the audit, the auditors may use IDEA to interrogate data. | |
| 29025 | Savings Delivery (Lead Contact Officer – John Moore) | 25 |
| | This allocation of time will consider the progress being made by the directorates to deliver the proposed savings (if not already covered by specific audits) and the extent to which the associated risks are being managed. In particular the audit will review the impact savings have had on the control environment. The savings areas to be examined will be agreed with senior officers of the County Council before audit work commences. | |
| | <u>Governance</u> | |
| 29012 | Partnership Governance (Lead Contact Officer – Neil Irving) | 15 |
| | Review effectiveness of partnership governance against CIPFA guidance. | |
| 29016 | Handling Complaints (Lead Contact – TBA) | 15 |
| | Review the effectiveness of management controls over the receipt, logging, investigation, and monitoring of complaints. This will include the interface with Data Protection and Freedom of Information. The audit will concentrate on the areas of Children and Adult Social Care which were excluded from the 2011-12 audit, and also look at the introduction of the new corporate complaints logging software system | |
| 21910 | IT Assets Register (Lead Contact – David Sadler) | 15 |
| | A review of the IT asset register to provide assurance that all IT assets are identified, recorded and monitored. | |

Information Governance

- 29020 **Information Governance Compliance** 15
(Responsible Officer – John Moore)

A review of Directorate arrangements for investigating breaches and implementing lessons learnt.

- 27471 **Information Security Checks** 15
(Responsible Officer – John Moore)

A series of unannounced audit visits to various County Council premises to ascertain the extent to which staff are recognising the need to protect sensitive and personal data and information assets e.g. laptops being secured, paper files locked away. The findings will be reported to the Senior Information Risk Owner and to the Corporate Information Governance Group.

Policy and Performance

- One Council** 15
(Lead Contact – Gary Fielding)

A systems development review – including a review of risk management arrangements within work streams, consideration of the proposed control implications of procedural changes and provision of assurance on programme management

HR Related

- My View**
(Lead Contact – Justine Brooksbank)

A review of the wider use of MyView, including the effectiveness of controls over the self service elements of the system, especially in relation to payroll. 15

- Payroll** 15
(Lead Contact – Geoff Wall)

A review of systems in place to make non standard payments – the audit will concentrate on those payments which are made through manual intervention rather than via automated processes.

- Recruitment and Selection** 15
(Lead Contact – Justine Brooksbank)

A review of the new on line system for recruitment and selection to provide assurance that controls within the new system address control weaknesses identified in previous audits.

Advisory

- 29027 **Rationalisation of Council Processes and Systems** 10
(Lead Contact – Geoff Wall)

An allocation of time to provide input and guidance on internal control matters as the County Council undergoes significant restructuring and rationalisation of systems and processes.

29007 **Performance Indicators and Framework** 10
(Lead Contact Officer – Gary Fielding)

Systems development work – the ongoing review of proposed developments in management information systems and the monitoring of performance indicators. Includes attendance at working groups and the review of papers.

29002 **Travel and Subsistence** 10
(Lead Contact - Geoff Wall)

An allocation of time to work with management to develop an effective regime of management checks and controls.

Purchase to Pay 10
(Lead Contact - Geoff Wall)

The County Council is considering the case for possible implementation of a purchase to pay system as part of the One Council work. This provision of time allows for attendance at meetings and the provision of control/governance related advice to management etc.

Direct Debits 10
(Lead Contact - Geoff Wall)

Advice to management concerning controls over the automation, authorisation and storage of direct debit mandates.

TOTAL – Corporate Audits

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| 260 |
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4. HEALTH AND ADULT SERVICES

| <u>Ref</u> | | <u>Days</u> |
|------------|--|-------------|
| | Payments and Charges for Residential Care (Responsible Officer - Debbie Hogg) | |
| 25862 | Power of Attorney – A review of the process to ascertain whether service users have granted POA, how this information is recorded and how this status is made available to relevant staff. | 5 |
| 25860 | A systems review of the use of AIS for managing residential care. The audit will examine the actual process from Care Management, Brokerage and Benefits Assessments & Charging to the raising of payments to providers and invoices for service user contribution charges. | 35 |
| 25864 | A review of the systems in place for monitoring and recording accrued debt, the management of risk and the crystallisation of the final charge. | 20 |
| 25920 | Direct Payments (Responsible Officer – Anne Marie Lubanski) | 30 |
| | A review of the systems and procedures put in place by the County Council to monitor Direct Payment Agreements within the Direct Payment Support Service. This will include an assessment of the implementation of the agreed action plan from the 2011/12 audit. | |
| 26238 | ACS Establishment Financial Procedures (Responsible Officers – Anne Marie Lubanski and Mike Webster) | 30 |
| | Following on from the success of the pilot review of the procedures put in place to monitor client monies in supported living establishments by external service providers in Harrogate, a further programme of audit visits will review the financial procedures and record keeping in all areas. The supported living establishments to be covered will mainly be learning disability and physical disability support. | |
| 25860 | Respite Care (Responsible Officer - Debbie Hogg) | 15 |
| | An audit review in 2011/12 identified a service user who was receiving personal care at home [PCAH] and who then went into residential respite care with both providers being paid for the same period. This assignment will review a sample of service users who receive PCAH and have a period of respite care to ensure that the controls in place are appropriately designed to prevent or detect possible overpayments to providers and/or overcharging of service users. | |
| 25860 | Charges for Domiciliary Care Electronic Invoicing (Responsible Officer - Debbie Hogg) | 20 |
| | A review of the system used by the directorate for making payments to providers and for raising debtor invoices for client contributions where electronic invoices are used. | |
| 26080 | Swift Financials (Responsible Officer – Debbie Hogg) | 20 |
| | It is proposed to migrate the use of electronic invoicing for payments to the providers of domiciliary care to Swift Financials. This is a provision of time to review the process and controls put in place. | |

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| 26080 | Swift Financials (Responsible Officer – Debbie Hogg) | 30 |
| | It is proposed to use Swift Financials to make Direct Payments to service users. This is a provision of time to review the process and controls put in place. | |
| 25930 | Fairer Contribution (Responsible Officer – Debbie Hogg) | 25 |
| | A review of the progress which has been made to re-assess existing service users under Fairer Contribution. The audit will also assess whether the implementation of Fairer Contribution has affected the take up of support services and how the possible impact of the changes is being monitored. In addition, the audit will examine whether those service users receiving re-enablement after 7 April are no longer being charged. | |
| 25940 | Public Health (Responsible Officer – Helen Taylor / new Health Lead appointee) | 25 |
| | A review of the arrangements to take on Public Health responsibilities from 2013/14. The review will include consideration of the governance arrangements for the Health Strategy Board. | |
| 26150 | Planning and Advice (Responsible Officer – Debbie Hogg) | 15 |
| | Provision for discussing audit matters with Directorate Management and for providing advice and assistance as required. This allocation of time also allows for Internal Audit input at safeguarding conferences and meetings as required. | |
| | TOTAL – Health and Adult Services | 270 |

5. BUSINESS & ENVIRONMENTAL SERVICES

| <u>Ref</u> | | <u>Days</u> |
|------------|---|-------------|
| 22550 | Passenger Transport (Responsible Officer – Richard Owens) | 15 |
| | The audit will focus on the interaction between Integrated Passenger Transport (IPT) and third parties – to include arrangements for the management of risk where contracts are let to community groups | |
| 22830 | Capital Projects and Major Schemes (Responsible Officer – Sian Hansom) | 20 |
| | A review of the governance of capital projects and scheme development, plus the arrangements for ongoing governance following the award of contract. | |
| 21060 | Local Enterprise Partnership (Responsible Officer – James Farrar) | 20 |
| | The audit will examine governance structures and control regimes – to include decision making, approval of expenditure, project monitoring, financial monitoring, S31 grant structure etc | |
| 21110 | E-Crime Unit (Responsible Officer – Graham Venn) | 15 |
| | The audit will examine the governance and management of the unit, including the recharging of costs, accountability and management of risk.. | |
| 24865 | Minerals and Waste Development Framework (Responsible Officer – Ian Fielding) | 10 |
| | The audit will examine the governance arrangements in respect of the framework, including controls, monitoring procedures and accountability. | |
| 24650 | Winter Maintenance Contract (Responsible Officer – Barrie Mason) | 5 |
| | Follow up of work done in 2011/12. | |
| 24850 | Waste PFI (Responsible Officer – Sian Hansom and Ian Fielding) | 5 |
| | Allocation of time to monitor progress and respond to any issues which may arise in respect of the project. | |
| 22830 | Bedale, Aiskew and Leeming Bar (BALB) By-pass (Responsible Officer – Barrie Mason) | 15 |
| | A review of management controls over the project, including progress monitoring, contracting and financial controls. | |
| 24540 | On Street Parking (Scarborough) (Responsible Officer – Barrie Mason) | 15 |
| | A review of management controls over issue of permits and the collection of revenue. | |
| 26250 | Grants Register (Responsible Officer – Sian Hansom) | 5 |
| | A limited review of entries on the BES grants register to confirm the effectiveness of management controls to ensure completeness and accuracy. | |

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| 24781 | Final Settlement Payments (Balfour Beatty) (Responsible Officer – Barrie Mason) | 5 |
| | A review of invoices prior to payment | |
| 24990 | Meetings, Planning and Advice (Responsible Officer – Sian Hansom) | 5 |
| | The provision of time for discussing audit matters with directorate management and for providing advice and assistance as required. | |
| 24781 | Highways Maintenance Contract (Responsible Officer – Barry Mason) | 25 |
| | A review of the new interface between the Ringway finance system (Symology) and NYCC systems | |
| | TOTAL – Business and Environmental Services | 160 |

6. CHIEF EXECUTIVE'S GROUP

| <u>Ref</u> | | <u>Days</u> |
|------------|--|-------------|
| 29004 | Emergency Planning (Responsible Officer – Mark Wilkinson) A review of the procedures in place for supporting service continuity planning across the County Council. The audit will concentrate on the new system being piloted in BES. | 10 |
| 6201 | Members Allowances (Responsible Officer – Geoff Wall/Carole Dunn) A regularity audit of all types of allowances payable to elected members including travel and subsistence. A sample of allowances paid by District Councils, the Police, Fire and National Park Authorities will be compared to those paid by the County Council to identify potential duplicate claims. | 25 |
| | Communications (Responsible Office – Helen Edwards) A review of the effectiveness of controls identified in the risk register | 10 |
| 6700 | Meetings, Planning & Advice (Responsible Officer – Gary Fielding) The provision of time for discussing audit matters with directorate management and for providing advice and assistance as required. | 2 |
| | TOTAL – Chief Executive's Group | 47 |

7. CHILDREN & YOUNG PEOPLE'S SERVICES

| <i>Ref</i> | <i><u>Schools</u></i> | <i>Days</i> |
|------------|---|-------------|
| | <p>Primary Schools (Responsible Officer – Chair of Governors / Head Teacher)</p> <p>Visits to 50 of the county's Primary Schools, determined by reference to a Risk Assessment. The audit programme for the year has been extended to include the review of in-house nursery classes and to provide assurance to governing bodies and the County Council on questions of resource management, as recommended in the Audit Commission's "Valuable Lessons" national report. In addition, this allocation includes time for dealing with enquiries received from schools and for other audits such as those requested before an OfSTED inspection.</p> | 200 |
| | <p>Secondary Schools (Responsible Officer – Chair of Governors / Head Teacher)</p> <p>Visits to 14 of the County's 40 secondary schools determined by reference to a Risk Assessment. Particular attention will be paid to those secondary schools where there are known issues and risks. Included within the audits will be a review of sixth form numbers and funding on behalf of the Education Funding Agency and the application of the 16-19 Bursary Fund in individual schools.</p> | 100 |
| | <p>Special Schools (Responsible Officer – Chair of Governors / Head Teacher)</p> <p>Visits to 3 of the county's special schools, determined by reference to a Risk Assessment.</p> | 12 |
| | <p>Dedicated School Grant (Responsible Officer – Anton Hodge)</p> <p>A review of controls over the apportioning of the grant, accounting for spend and reporting to DfE</p> | 10 |
| | <p>Schools Financial Value Standard (Responsible Officer – Anton Hodge)</p> <p>A provision of time to advise schools on the implications of SFVS and to develop a system to monitor and review returns. Some time will also be allowed to follow-up identified issues.</p> | 20 |
| | <u>Strategic Services</u> | |
| 3134 | <p>External Providers – Settings (Responsible Officer – Carolyn Bird)</p> <p>Visits to independent providers of nursery education to validate claims submitted to the Council for payment. It is intended that 40 providers will be visited during 2012/13.</p> | 70 |
| 3290 | <p>Children's Centres (Responsible Officer – Carolyn Bird)</p> <p>A provision for visits to Children's Centres to validate financial and management controls. It is intended that visits will be made to 5 of the centres during 2012/13.</p> | 15 |

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| 3131 | <p>Early Years - other projects (Responsible Officer – Carolyn Bird)</p> <p>Provision for other work to be undertaken in conjunction with the Early Years Team in Children & Young People's Finance. This will include the preparation of a risk assessment for visits to private and voluntary providers and a review of the new BAFEY system for making payments to providers. Other projects will be determined during the year via consultation with senior management.</p> <p>Casework Tracking (Responsible Officer – Kevin Tharby)</p> <p>A review of controls over the tracking and monitoring of casework</p> <p>Young People in Custody (Responsible Officer – Judith Hay)</p> <p>A system development review to provide assurance that arrangements to take on responsibility for this area from the MoJ will provide for effective control. The main audit work will be carried out in 2013/14.</p> <p>Learning Disability (Responsible Officer – Andrew Terry)</p> <p>A system development review to provide assurance that arrangements to take on responsibility for 16-25 year olds with Learning Disabilities will provide for effective control. The main audit work will be carried out in 2013/14.</p> <p><u>Children's Social Care</u></p> | 10 |
| 5850 | <p>Establishments (Responsible Officer– Judith Hay)</p> <p>A regularity review of day care services provided by three Children and Families Establishments.</p> <p>Friends and Family Care (Responsible Officer – Judith Hay)</p> <p>A review of the revised policy to ensure controls over the delivery of financial help are effective, help is appropriately targeted and that revised procedures have been implemented.</p> <p><u>Access & Inclusion</u></p> <p>Safeguarding (Responsible Officer – John Bell)</p> <p>A review of arrangements in CYPS to ensure that children in schools and early years settings are appropriately safeguarded</p> <p>Children's Care Records (Responsible Officer – John Bell)</p> <p>A review of controls over sensitive files to ensure that they are held securely, are accessible only to authorised people and are available when needed</p> | 12 15 20 18 |
| 3230 | <p>Special Educational Needs Statementing (Responsible Officer – Andrew Terry)</p> <p>A review of controls over the processing of Statements in accordance with the Code of Practice for Special Educational Needs</p> | 15 |

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|------|--|------------|
| 3230 | Special Educational Needs – Costs to Schools (Responsible Officer – Anton Hodge) | 15 |
| | A review of controls in place following the delegation of SEN costs to schools | |
| | <u>CYPS Finance and Management Support</u> | |
| 3220 | Schools Computing and Banking Systems (Responsible Officer – Anton Hodge) | 15 |
| | A provision for internal audit involvement in changes to schools' financial software and the introduction of BACS payment systems to replace cheques. | |
| 4190 | CYPS Training (Responsible Officer – Anton Hodge) | 30 |
| | A provision for the review and the issue of documentation for the School Finance Manual and the annual review of LMS Procedure Rules, which is led by Veritau. In addition, Veritau will provide training courses for school governors and staff, explaining the role of internal audit and the importance of financial and operational controls. Presentations to the termly school bursar conferences will also be given as necessary. Each term a Schools Audit Newsletter will also be produced. | |
| 3930 | Meetings, Planning & Advice (Responsible Officer – Anton Hodge) | 10 |
| | A provision of time for discussing audit matters with Directorate Management and for providing advice and assistance as required. The allocation includes attendance at the Schools Causing Concern Group. | |
| | Year End Balances (Responsible Officer – Anton Hodge) | |
| | A review of arrangements for estimating school balances and apportioning them between revenue and capital for balance sheet purposes | 15 |
| | TOTAL – Children and Young People's Services | 622 |

8. COMPUTER AUDIT

| <u>Ref</u> | | <u>Days</u> |
|------------|---|-----------------------|
| 7101 | Systems Development and Implementation (Responsible Officer – David Sadler) Provision for audit involvement in the implementation of new computer systems or the enhancement of existing systems. Veritau will also provide advice on controls in the systems, in particular processing and access controls. | 5 |
| 8501 | Meetings, Planning & Advice (Responsible Officer – David Sadler) Provision for liaison with staff from ICT Services in respect of audit matters, and attendance at IT related meetings. | 5 |
| 8701 | Internal IT Audit Provision (Responsible Officer – David Sadler) A number of reviews to be undertaken by our computer audit contractors, PricewaterhouseCoopers, during the year. The actual assignments will be agreed as part of a separate audit risk assessment and planning process. Veritau will meet periodically with PWC in order to monitor progress against the IT audit plan. | 60 |
| | TOTAL - Computer Audit | <hr/> 70 <hr/> |

9. CONTRACT AUDIT

| <u>Ref</u> | | <u>Days</u> |
|------------|--|-------------|
| 2985 | Compliance with Contract Procedure Rules (Responsible Officers – Carole Dunn and John Moore) An annual review of the arrangements for providing both the S151 Officer and the Monitoring Officer with assurance that key contract related matters are brought to their attention. The audit also aims to provide assurance that the County Council's Contract Procedure rules are being complied with. The detailed audit brief will be agreed with the Corporate Director – Finance and Central Services. | 20 |
| 2830 | Capital Contracts (Responsible Officer – Peter Bright) This audit will involve a detailed examination of two contracts, preferably within the capital programme or where issues have emerged. The purpose of the audit is to ensure that agreed procedures are being followed, that Contract Procedure Rules are being complied with and that progress against contracts is appropriately monitored. | 25 |
| 22830 | Revenue Contracts (Responsible Officer – Geoff Wall) A review of a sample of contracts for supplies and services to ensure that effective and timely contract monitoring arrangements are in place. The choice of contracts will be made in consultation with the Corporate Procurement Group. | 20 |
| 2870 | Contract and Procurement Related Matters (Responsible Officer – Geoff Wall) A provision of time to provide advice and assistance to directorates on contract related matters as and when they arise. A member of Veritau will continue to be a member of the Corporate Procurement Group. This allocation time will also cover Veritau's contribution to the annual review and update of the Contract, Finance and Property Procedure Rules. | 10 |
| 2900 | Final Accounts (Responsible Officer – Geoff Wall) An allocation of time to review all the final accounts submitted to Veritau and, where certain criteria are exceeded in accordance with a risk assessment, to carry out focussed audit work. | 15 |
| | TOTAL - Contract Audit | 90 |

10. FINANCE & CENTRAL SERVICES

| <u>Ref</u> | | <u>Days</u> |
|------------|--|-------------|
| | Smallholdings (Responsible Officer – Peter Bright) | 10 |
| | The audit will examine the arrangements for managing the smallholdings estate, including monitoring performance and collecting rents. | |
| 2740 | Meetings, Planning & Advice (Responsible Officers – John Moore/Geoff Wall) | 5 |
| | A provision of time for discussing audit matters with Directorate Management and for providing advice and assistance as required. | |
| | Material Financial Systems | |
| 22460 | Debtors (Responsible Officer – Geoff Wall) | 20 |
| | The audit will concentrate on those debts which are outside of the main financial systems (eg. within ASC and CYPS) to ensure management controls over the following up, collection or writing off of debts are effective and that County Council's policies are applied consistently. The audit will specifically consider the use of credit memos and the treatment of accrued debt (for charges made on property by HAS). | |
| | Creditors (Responsible Officer – Geoff Wall) | |
| | A review of management controls in place to ensure that payments are properly authorised, processed accurately and correctly accounted for. The audit will concentrate on the use of purchase cards, in particular the controls over appropriateness of purchases, authorisation and the application of agreed rules on their use.. | 15 |
| 22640 | Treasury Management (Responsible Officer – Peter Yates) | 10 |
| | A review of the procedures in place for the investment of surplus cash on behalf of a number of the County Council external bodies, plus the County Council's short term and long term borrowing arrangements. | |
| 22750 | Main Accounting (Responsible Officer – Peter Yates) | 12 |
| | A review of the procedures in place to ensure budgets are set up correctly and properly monitored. The audit will also check that bank reconciliations and HMRC returns are carried out regularly and accurately and that financial information is reported to senior management. | |
| 22760 | Capital Accounting (Responsible Officer – Peter Yates) | 10 |
| | A review of the procedures in place in respect of capital accounting. The audit will cover budgeting and the recording and classification of capital expenditure. The procedures for maintaining the County Council's fixed asset register will also be reviewed. Testing is to be carried out this year to coordinate with the external auditors' programme of audits. | |

22745 **Feeder Systems**
(Responsible Officer – Peter Yates)

15

A review of the controls and procedures associated with a number of the feeder systems to Oracle Financials. The audit will also consider the controls in place to reduce the likelihood of erroneous or duplicate payments being made.

TOTAL – Finance and Central Services

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| 97 |
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11. PENSION SCHEME

| <u>Ref</u> | | <u>Days</u> |
|------------|---|-------------|
| | NORTH YORKSHIRE PENSION SCHEME (Responsible Officer – John Moore) | |
| | The work to be undertaken will follow the framework for the audit of Local Authority Pension Funds, drawn up by CIPFA and the Society of County Treasurers. | |
| 22220 | Pension Fund Expenditure | 10 |
| | To include the interface between the BACS and Axis systems | |
| 22200 | Pension Fund Income | 10 |
| 22210 | Pension Fund Investments | 10 |
| 22230 | Pension Fund Administration and Governance | 20 |
| | This will include an element of time to work with management to develop the call management system, task manager and other efficiency proposals. | |
| | TOTAL – North Yorkshire Pension Fund | 50 |

12. COUNTER FRAUD & CORRUPTION

| <u>Ref</u> | | <u>Days</u> |
|------------|---|-------------|
| 27500 | National Fraud Initiative - Data Matching (Responsible Officer – Ian Smithson) A provision of time to co-ordinate the submission of data for the National Fraud Initiative and to review the output of the bi-annual data matching exercise organised by the Audit Commission. The auditors will use IDEA to interrogate output from the exercise where possible. | 15 |
| 28800 | Special Investigations A contingency for investigating suspected frauds and irregularities reported during the year. | 310 |
| 28300 | Counter Fraud Strategy (Responsible Officer – Roman Pronyszyn) An allocation of time to review and update the County Council's Counter Fraud Strategy, Fraud & Risk Loss Assessment and associated policies. | 15 |
| 28301 | Fraud Awareness (Responsible Officer – Roman Pronyszyn) An allocation of time to support the process of raising awareness of potential fraud risks. | 10 |
| | TOTAL – Counter Fraud & Corruption | 350 |

13. INFORMATION GOVERNANCE

Ref

Days

Provision of Information Governance Services (Responsible Officer – John Moore)

An allocation of time for the provision of Information Governance services to the County Council, including:

- co-ordination of responses to Data Protection and Freedom of Information requests 200
- monitoring compliance with DP and FoI requirements and 200
- assisting in the development and implementation of an Information Governance framework 140

TOTAL – Information Governance

| |
|------------|
| 540 |
|------------|

14. OTHER CHARGEABLE AUDIT WORK

| <u>Ref</u> | | <u>Days</u> |
|------------|---|-------------|
| 27305 | Follow Up Audit Work An allocation of time to follow up on the implementation of previously agreed actions. This will involve producing quarterly reports from the audit management system to ascertain which actions should have been completed according to the date specified at the time of the audit. Responsible officers within directorates will be contacted and asked to confirm whether the actions have been implemented as agreed. Sample testing on the responses received will be carried out in order to provide evidence of implementation, particularly for priority 1 recommendations. | 40 |
| 27310 | Risk Management for Audit (Responsible Officer – John Moore) This allocation of time will cover the continued development of links between the Risk Management function and Internal Audit, so that audit work can effectively contribute to the Risk Management process and audit resources are better targeted. This allocation of time will also allow for attendance at: <ul style="list-style-type: none">• Corporate Risk Management Group• Health & Safety Risk Management Group• Monthly meetings with the Risk and Insurance Manager | 10 |
| 27320 | Audit Committee (Responsible Officer – John Moore) A provision of time to prepare and present reports on internal audit and governance related work undertaken during the financial year. The reports will be presented in accordance with the agreed timetable of the Audit Committee. Time is also included to train Members of the Audit Committee and Working Parties as and when required and to offer guidance on the reviews of effectiveness for the Audit Committee and internal audit. | 26 |
| 27350 | Audit Risk Assessment (Responsible Officer – Roman Pronyszyn) Provision to update the Audit Risk Assessment used to assist in the preparation of the Audit Plan. The time allocation includes an allowance to ensure that the criteria and associated weightings are consistent with the City of York Council. | 5 |
| 7480 | External Audit liaison (Responsible Officer – Max Thomas) Liaison with the external auditors to avoid duplication of effort and to maximise the overall benefit of the audit services provided to the County Council. | 5 |
| 27490 | Corporate Governance (Responsible Officer – John Moore) Representation on the Corporate Governance Officer Group to assist in the development and maintenance of the County Council's governance arrangements. | 20 |
| 28000 | Annual Audit Plan (Responsible Officer – Roman Pronyszyn) A provision of time for the preparation, compilation and consultation of the Annual Audit Plan, taking into account the results of the Audit Risk Assessment and the likely available resources. Corporate Directors and Service Unit Heads will also be consulted on their requirements in February 2013 as part of the liaison process. | 20 |

28200 **Special Assignments**

100

Time allowed for unplanned but essential audit projects arising after the annual audit plan is produced.

TOTAL – Other Chargeable Audit Work

226

15. NON AUDIT DUTIES

Ref

Days

An allocation of days to deal with work for the County Council which is not directly related to audit work. 18

TOTAL – Non Audit Duties

18

16. EXTERNAL CLIENTS (internal audit services provided by Veritau on behalf of NYCC)

| <u>Ref</u> | | <u>Days</u> |
|---------------------------------|---|-------------|
| 40000 | North Yorkshire Fire and Rescue Authority | 95 |
| 60000 | North York Moors National Park Authority | 25 |
| TOTAL – External Clients | | 120 |
| GRAND TOTAL AUDIT DAYS | | 2920 |

SUMMARY OF AUDIT DAYS 2012/13

| Audit Area | 2012/13 | 2011/12 | 2010/11 | 2009/10 |
|---|----------------|----------------|----------------|----------------|
| Corporate | 260 | 380 | 385 | 202 |
| Health and Adult Services (formerly Adult & Community Services) | 270 | 215 | 272 | 239 |
| Business & Environmental Services | 160 | 155 | 115 | 115 |
| Chief Executive's Group | 47 | 32 | 37 | 19 |
| Children & Young People's Services | 622 | 612 | 1118 | 1142 |
| Computer Audit | 70 | 90 | 105 | 110 |
| Contract Audit | 90 | 100 | 85 | 135 |
| Finance & Central services | 15 | 37 | 60 | 54 |
| Material Systems | 82 | 107 | 167 | 175 |
| Pension Fund | 50 | 50 | 60 | 45 |
| Counter Fraud & Corruption | 350 | 270 | 295 | 295 |
| Information Governance | 540 | 540 | 540 | 540 |
| Other Chargeable Audit Work | 226 | 246 | 215 | 143 |
| Non Audit Duties | 18 | 27 | 27 | 27 |
| External Clients | 120 | 155 | 155 | 155 |
| TOTAL AUDIT DAYS | 2920 | 3016 | 3636 | 3396 |

IT Internal Audit Strategic and Operational Plan 2011-2014

North Yorkshire County Council

Revisited

April 2012



Table of contents

| | |
|---|----|
| Executive Summary | 3 |
| Planning and Risk Assessment Process | 5 |
| Strategic and Operational Plans | 8 |
| Three year plans for 2011/12 to 2013/14 | 9 |
| Appendix 1- Strategic Plan 2011/12 to 2013/14 | 10 |
| Appendix 2- Operational Plan 2012/13 | 14 |

Executive Summary

Introduction

PricewaterhouseCoopers LLP has been appointed as the IT Internal Auditors to North Yorkshire County Council (NYCC) for a two year period to 31 March 2013. This document sets out:

- The IT audit work performed during 2011/12;
- The programme of our IT audit work for 2012/13; and
- An indicative IT Internal Audit plan for 2013/14.

Given the pace of change within local government and within NYCC, future plans are reviewed annually and amended to reflect your changing risk profile.

Key Priorities

Key to our approach is an emphasis on how the management of NYCC assures itself that controls are operating to manage the risks that may prevent you from exploiting opportunities and achieving strategic objectives. Our approach therefore offers the benefit of aligning the development of IT Internal Audit plans with the ongoing development of your own risk management processes and IT risk register.

In order to ensure that IT Internal Audit resources are used effectively, we have reviewed your strategic IT risk register which provides the most up to date assessment of the significant IT related risks facing NYCC, as well as meeting with some of the key stakeholders in these areas within your organisation. This enabled us to perform our own IT risk assessment.

Through this process we have identified current key priority areas and have produced a rolling three year strategic plan to reflect these. We have rolled forward and updated our planning to reflect your current key priorities:

Novell to Microsoft Windows migration

NYCC currently has a Novell environment and is migrating to Windows. This is one of the most significant projects undertaken by the Council and will result in major IT change. Days have been included in the internal audit plan to focus on key aspects of this programme, for 2011/12 this has included a review of Group Policies and the change processes deployed for the e-mail migration to Outlook. Further days have been allocated in 2012/13 to further focus on the programme as it progresses.

IT change programme

A 'One Council' change programme has been established with objectives that include: identifying and maximising savings without impact on frontline delivery; encouraging an enhanced culture of customer excellence; and ensuring a strong focus on performance. This is referred to as the 'One Council Vision'. A number of workstreams have been initiated across the organisation tasked with identifying how this vision can be met. ICT is responsible for the ICT support required across all workstreams, as well as specific tasks within their own workstream (ICT Systems and Data). Days have been included in the plan to focus on the ongoing programme and the first of these audits, taking place in quarter 4 of 2011/12 is focussed on the e-mail and applications IT workstreams.

Software licensing

As part of the Council's application rationalisation and migration to Windows as outlined above, there will be changes to software licensing requirements. This audit will focus on NYCC's processes for managing software licensing to assess the effectiveness of these, and provide suggestions as to where the process can be streamlined and improved.

Planning and Risk Assessment Process

Overview of our approach

Our approach to planning is a comprehensive risk based approach which complies with CIPFA's code of audit practice and Internal Audit standards. Our IT Internal Audit services must include the whole of the Council's risk management, control and governance arrangements over IT, including all its operations, resources, staff and services. However, considering these does not imply that the whole system will be audited. This is the essence of the risk based approach. The IT Internal Audit service should consider risks where the risks fall within the scope of the IT Internal Audit function and it is felt that IT Internal Audit can facilitate the Council's monitoring and reporting of the risk.

Our approach to planning

The information that has been used to prepare this risk assessment and proposed IT Internal Audit plan for 2011/12 was collected and collated from a number of different sources, including:

Interviews with:

- Dave Sadler - Assistant Director - ICT Services;
- Key members of ICT management;
- John Moore – Corporate Director – Finance and Central Services;
- Gary Fielding – Assistant Chief Executive; and
- Veritau.

We also discussed the plan at a meeting of the TWIG group on 31 March 2011.

As detailed in the key priorities sections above the following reviews have been amended from their original scope to better reflect the priorities of the Council:

- Additional days allocated to Novel to Windows migration to encompass Group Policies and the management of change during the migration to Outlook; and

- IT Strategy review replaced by a review of key IT workstreams as part of the wider IT change programme, the days originally allocated to the change programme have been re-allocated to the Novel to Windows migration to include two reviews as referenced in the above point.

The following changes have been made to the plans for 2012/13 and 2013/14 following discussions with David Sadler and Gary Fielding, attendance at TWIG group on 14 March 2012 and consultation with Veritau:

- IT governance review replaces scheduled ISO27001 ISMS review in 2012/13 and this will be rescheduled once a decision has been made to roll out ISMS across the Council. The IT Governance review will include the application of the suite of IT policies and procedures within the Council and the extent to which they are monitored, an issue with increasing importance within ICT;
- The continuous improvement review has been removed from the 2011/12 plan, as although the function has been established, the current issues facing it are known to management. It was therefore decided that better value could be added by using the additional days to extend the ITDR review scope to include business impact assessment workshops; and
- The software licensing review has been brought forward to 2012/13 on the request of management as there has been increasing focus in this area due to the Novel to Windows migration.

Other considerations

In addition to interviewing the above stakeholders we also reviewed the following documentation:

- NYCC's ICT risk register;
- The ICT Information Security Management System (ISMS) and risk assessments; and
- Previous Internal Audit reports and ICT's Action Improvement Register (AIR).

Completeness of Assessment and Future Reviews

Our risk assessment is limited to matters emerging from the processes listed above. We will review and update this assessment and the resulting Internal Audit plan annually. However, if additional risks arise, or change in priority during the year, the audit plan will be reconsidered with management and, with the approval of the TWIG group and Audit Committee, amended to ensure that audit resources are focused on the new risk areas.

The Risk Assessment

The ICT risk register for the Council was reviewed. Risks were identified where it was deemed appropriate for IT Internal Audit to perform work to contribute to the assurance of management and to members of the Audit Committee that these risks are being managed.

Risk management is a dynamic process. As such the risk register is continually updated throughout the year to reflect the changes in the Council's risk profile. As such, it is essential the audit plan is mapped to the risk register on an annual basis. In addition, if a new risk arises during the year which requires audit attention, it will be considered on a timely basis.

Strategic and Operational Plans

Introduction

The three year IT audit programme of work is shown in Appendix 1. This includes details of the work performed in 2011/12 and plans for 2012/13 and 2013/14.

Summary of the strategic plan

The three year strategic plan for 2011/12 to 2013/2014 is summarised in the tables below. This includes the work completed in 2011/12 and the planned reviews for 2012/13 and 2013/14.

The Operational Plan for 2012/13

The Operational Plan, which is in Appendix 2, contains the audit work for the 2012/13 financial year.

The plan details:

- Resources to be allocated to each review;
- Proposed timing of the review; and
- Follow-up on prior year recommendations.

Prior to each review being carried out a detailed terms of reference will be produced in consultation with you and distributed to appropriate stakeholders. This process will ensure that our reviews have management support and achieve the desired outcomes.

These terms of reference will set the scope and approach for each review. The specific timing of the reviews will be discussed with management and decided prior to the commencement of the work.

Three year plans for 2011/12 to 2013/14

| System | 2011/12 Days |
|--|-----------------|
| Novell to Windows migration | 25 |
| IT contract management | 10 |
| IT change programme | 8 |
| IT security | 10 |
| IT disaster recovery* | 12 |
| IT service desk and SAR | 5 |
| Follow up on prior year recommendations | 7 |
| Planning, management and attendance at TWIG and Audit Committees | 3 |
| Total | 80** |

| System | 2012/13 Days |
|--|-----------------|
| Novell to Windows migration | 10 |
| IT asset management | 10 |
| IT change programme | 10 |
| IT Governance*** | 10 |
| IT shared services | 10 |
| Software licensing**** | 5 |
| Follow up on prior year recommendations | 2 |
| Planning, management and attendance at TWIG and Audit Committees | 3 |
| Total | 60 |

| System | 2013/14 days |
|--|-----------------|
| IT project management | 10 |
| IT change programme | 10 |
| Standards for managing IT systems | 5 |
| IT resource management | 10 |
| IT continuous improvement | 5 |
| IT strategy | 5 |
| Follow up on prior year recommendations | 2 |
| Planning, management and attendance at TWIG and Audit Committees | 3 |
| Total | 50 |

*Scope extended to include business impact assessment workshop.

**10 days have been deferred from the 2010/11 internal audit plan.

*** Change to original ISO27001 ISMS review, which has been deferred until such a time that ISMS is rolled out across the Council.

**** Brought forward from 2013/14

Appendix 1- Strategic Plan 2011/12 to 2013/14

| Area | Link to Risk Register | Brief Description and Proposed Scope | 2011/12 | 2012/13 | 2013/14 |
|-----------------------------|--|---|---------|---------|---------|
| Novell to Windows migration | 013/12a Infrastructure stability 028/03a Move to Microsoft 030/03a E-mail archiving | NYCC is currently migrating from a Novell infrastructure to Windows. This is one of the largest IT projects undertaken by the Council. Our work will focus on other areas of the implementation such as migration plans, e-mail archiving and infrastructure stability. In 2011/12, we focussed on Group Policies and the change processes used for the migration to Outlook. | 25 | 10 | - |
| IT asset management | 011/09 IT security | NYCC is reviewing its IT asset management processes. This review has been deferred from prior years and will focus on the end-to-end processes for IT asset management from purchasing to disposal. | - | 10 | - |
| IT change programme | 032/01 Reduced demand for ICT services from Directorates | A 'One Council' change programme has been established with objectives that include: identifying and maximising savings without impact on frontline delivery; encouraging an enhanced culture of customer excellence; and ensuring a strong focus on performance. A number of workstreams have been initiated across the organisation tasked with identifying how these objectives can be met. Our 2011/12 work is focussed on the IT workstreams 'Email and Retention', and 'Applications'. | 8 | 10 | 10 |

| Area | Link to Risk Register | Brief Description and Proposed Scope | 2011/12 | 2012/13 | 2013/14 |
|------------------------|--|--|---------|---------|---------|
| IT Governance | 011/09 IT security | An IT governance framework is in place at the Council, which includes a suite of IT policies and procedures that have been rolled out across the organisation. This review will focus on the application of these policies and the extent to which compliance is monitored. | - | 10 | - |
| IT strategy | 032/01 Reduced demand for ICT services from Directorates 024/05 Budget savings | A revised ICT strategy has been developed by the Council and it is aligned to central government ICT strategies including key aspects such as supporting a PSN / G Cloud, shared services, improved collaboration and greening ICT. Our work will assess the appropriateness of the strategy which has been developed and our work in future years will focus on the extent to which the strategy has been delivered. | - | - | 5 |
| IT disaster recovery | 013/12a Infrastructure stability 028/03a Move to Microsoft 034/01a and 016/11a ITDR | ICT Services has an ongoing IT disaster recovery (ITDR) project. As part of the 2011/12 internal audit plan we reviewed the ongoing development and implementation of the Council's ITDR strategy with a particular focus on the ongoing project to move to a new UNIX environment. | 12 | - | - |
| IT contract management | 007/10a Supplier management | NYCC has a number of significant ICT contracts and ICT Services has recently appointed a commercial manager to lead on IT procurement and contract management. In 2011/12 we focussed on the IT contract management processes for a sample of significant contracts. | 10 | - | - |

| Area | Link to Risk Register | Brief Description and Proposed Scope | 2011/12 | 2012/13 | 2013/14 |
|-----------------------------------|---|--|---------|---------|---------|
| IT security | 011/09 IT security | Protecting and securing information is an ongoing challenge for public sector organisations. NYCC has already made significant progress with the introduction of IS27001 within ICT Services. This audit focussed on providing an updated assessment prior to the BSi audit and the management of anti-virus controls. | 10 | - | - |
| IT shared services | 032/01 Reduced demand for ICT services from Directorates | NYCC is working more collaboratively with other local organisations from an IT perspective, for example the Council will be providing telephony services for Craven and Scarborough Councils. Our work will focus on the framework and controls in place for managing IT shared services and joint working. | - | 10 | - |
| IT service desk and SAR | 011/09 IT security | The Council is planning to implement a new service access request (SAR) process to improve the administration of new user access. This 2011/12 audit focussed on the security and appropriateness of the solution to be deployed. | 5 | - | - |
| Software licensing | 028/03a Move to Microsoft | As part of the Council's application rationalisation and migration to Windows, there will be changes to licensing requirements. This audit will focus on NYCC's processes for managing software licensing. | - | 5 | - |
| IT project management | 002/11a Project resource and planning | The Council has implemented an IT project management software tool, Clarity. Our work will focus on the Council's ICT project management processes and review these for a sample of key projects. | - | - | 10 |
| Standards for managing IT systems | 011/09 IT security | The Council has a central ICT function. However, some key systems, such as Oracle Financials and Lagan CRM, are managed outside of ICT by the Directorates. Prior internal audit reviews have identified issues and inconsistencies in terms of the IT controls and processes for managing such systems. This audit will cover the standards which are being implemented to manage systems across the Council. | - | - | 5 |

| Area | Link to Risk Register | Brief Description and Proposed Scope | 2011/12 | 2012/13 | 2013/14 |
|---------------------------|--|--|---------|---------|---------|
| IT resource management | 032/01 Reduced demand for ICT services from Directorates 015/10 People management 021/06 Retain and recruit staff | There have been changes in structure within ICT services and there may be changes in the skills required, e.g. due to the migration to Windows. This review will assess the Council's approach to IT resource management and training. | - | - | 10 |
| IT continuous improvement | 032/01 Reduced demand for ICT services from Directorates | ICT Services is establishing processes to manage IT continuous improvement. Our future work will review how well these processes have been embedded and how these are operating. | - | - | 5 |

Appendix 2- Operational Plan 2012/13

Quarter 1 – April – June 2012

| Review | Days |
|---------------|-----------|
| IT governance | 10 |
| Total | 10 |

Quarter 2 – July – September 2012

| Review | Days |
|-----------------------------|-----------|
| Novell to Windows migration | 10 |
| IT asset management | 10 |
| Total | 20 |

Quarter 3 – October – December 2012

| Review | Days |
|---------------------|-----------|
| IT change programme | 10 |
| Total | 10 |

Quarter 4 – January – March 2013

| Review | Days |
|--------------------|-----------|
| IT shared services | 10 |
| Software licensing | 5 |
| Total | 15 |

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