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Subject: DAC Meeting 13 March 2013 - Agenda item 9
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Attachments: [Agenda Item 09 Draft Internal Audit Plan Synopsis Paper - DAC 9.DOC](#)
[Agenda Item 09a - DETI Draft Internal Audit Plan 201314.DOCX](#)

Dear All,

Please find attached Agenda Item 9 & synopsis for the forthcoming meeting of the Departmental Audit Committee.

This final version replaces the paper sent out on Wednesday 6th March.

Regards

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TITLE OF PAPER: Internal Audit Service – Draft Internal Audit Plan 2013/14

PRESENTED BY: Elaine Dolan

KEY ISSUES

- The attached report sets out the draft DETI Internal Audit plan for the 2013/14 year.
- The plan has been based on the endorsed Internal Audit Strategy but has been updated to reflect prior year deferrals and emerging issues/risks. Top management have been consulted in the development of the plan and it is now being brought forward for Departmental Audit Committee endorsement, in accordance with Public Sector Internal Audit Standards.
- Section 2 summarises the proposed revisions to the 2013/14 Internal Audit plan and is set out in full at Appendix 1. The proposed audit plan for 2013/14, derived from the Strategy, is set out in full at Appendix 3.
- Section 3 considers the resource requirements to deliver the plan. Calculations of auditor days available suggest the draft plan is achievable and this includes an element of contingency. Resources will be monitored on an ongoing basis and potential issues arising will be escalated as appropriate.

DECISIONS REQUIRED

- None

ACTION REQUIRED

- Departmental Audit Committee to endorse the DETI proposed plan for 2013/14.

TIMESCALE

- N/A

Department of Enterprise, Trade and Investment

Internal Audit Service

DRAFT INTERNAL AUDIT PLAN 2013/14

For Audit Committee consideration: 13th March 2013

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1. INTRODUCTION AND EXECUTIVE SUMMARY

- 1.1 An Internal Audit Strategy (Appendix 1) for the period 2011/12 – 2014/15 was endorsed by the Departmental Audit Committee in October 2011. The Strategy contained annual plans for each of the years covered by the Strategy.
- 1.2 The Strategy and the annual plans were to remain responsive to the assurance needs of management, the Accounting Officer and the Audit Committee and were to be flexible to address emerging risks and changes within the organisation.
- 1.3 The purpose of this report is to provide a draft Internal Audit Plan for 2013/14 for Departmental Audit Committee consideration. The plan has been based on the Strategy but has been updated to reflect prior year deferrals and emerging issues/risks.
- 1.4 Section 2 summarises the proposed revisions to the 2013/14 Internal Audit Plan. In summary:
- Four reviews are being included which were not in the scheduled 2013/14 plan as per the Strategy. These are Presbyterian Mutual Society (deferred from 2011/12), NI

Science Park Connect Programme (new review as a result of a request from the Audit Authority), Freedom of Information (deferred from 2012/13) and Government Funders Database (new review as a result of anticipated new assurance requirement);

- One review is being cancelled in the current year (EDO review as a result of limited number of EDOs within DETI);
 - Two reviews are being deferred, primarily to facilitate resource pressures on the plan (External Quality Review of IA Function and Honours Nominations);
 - One review scheduled for 2013/14 is being combined with another review scheduled for 2014/15 (Monitoring Performance and Corporate and Business Planning); and
 - The scope of the Information Security review has been expanded and renamed Information Management and Governance.
- 1.5 Management and IAS are satisfied that the proposed revisions to the audit plan are based on the need to ensure that suitable priority has been given to the

objectives and risks of DETI and, as a result, will facilitate the provision of appropriate assurance in terms of an overall audit opinion to the Accounting Officer on the organisation's risk management, control and governance for the 2013/14 year.

- 1.6 Consideration of IAS resources included in Section 3. Calculation of anticipated auditor days required (including 10% contingency) against auditor days available suggests that resources are sufficient.
- 1.7 The resource situation will continue to be kept under review and any issues arising will be escalated to management on a timely basis and reported to the Departmental Audit Committee as part of the IAS update reports.

2. DRAFT AUDIT PLAN AND RATIONALE FOR CHANGES

- 2.1 A number of proposed revisions to the Audit Plan (compared to the original endorsed Strategy) have been made, as summarised in the table opposite.
- 2.2 A detailed rationale for the proposed changes is set out in Appendix 2.
- 2.3 A draft revised audit plan 2013/14, subject to Departmental Audit Committee endorsement, is included at Appendix 3.
- 2.4 Management and IAS are satisfied that the proposed revisions to the audit plan are based on the need to ensure that suitable priority has been given to the objectives and risks of DETI and, as a result, will facilitate the provision of an appropriate overall audit opinion to the Accounting Officer on the organisation's risk management, control and governance for the 2013/14 year.

2.5 *Table 1 Summary of proposed changes to plan*

Review	Proposal
Presbyterian Mutual Society	Include in 2013/14
External Delivery Organisations	Cancel
Honours Nominations	Defer to 2014/15
EQA	Defer to 2014/15
NI Science Park Connect Programme	Include in 2013/14
Freedom of Information	Include in 2013/14
Corporate and Business Planning and Monitoring Performance	Combine reviews and include in 2013/14
Information Management and Governance	Rename and expand scope to include Records Management
Government Funders Database	Include in 2013/14

3. RESOURCES

3.1 As set out in the Internal Audit Strategy, the calculation of available individual audit staff days per year has been agreed between HIAs across the NICs and is determined as follows:-

Total working days available	219
<i>Less:</i> Professional training and CPD	(11)
<i>Less:</i> administration and contingency	<u>(18)</u>
Total available days per SO Auditor	<u>190</u>

3.2 The planning allocation for trainee auditors has also been agreed between HIAs across the NICS and is 0% and 50% of normal productive time in years 1 and 2 respectively (due to training time commitments and varying developmental progression). On completion of 2 full years within Internal Audit trainee allocations will be considered to be 100% productive.

3.3 IAS anticipates that the 2013/14 team responsible for DETI audit (and NITB) will consist of two SO Auditors and one new trainee. As a result, IAS anticipates 380 available auditor days (2*190 + 1*0).

3.4 Using past experience and judgement, Internal Audit management have estimated the number of audit staff days and skills required to carry out each assignment identified in the proposed audit plan and the total audit staff days required to carry out the planned programme of work (refer to Appendix 3).

3.5 The auditor days required to deliver the DETI proposed plan for 2013/14 is 297 days and the days required to deliver the NITB plan as per the endorsed NITB plan is 78 days. This equates to 375 days against 380 available days and includes 10% contingency built into each plan.

3.6 Based on the draft plan and assuming a full staff compliment is in place throughout the financial year, resources appear sufficient to deliver the plan. The HIA will continue to monitor audit resources required and available to provide the audit service on a regular basis and will escalate issues/potential issues on a timely basis to management and report these to the Departmental Audit Committee in IAS update reports.

Appendix 1 DETI INTERNAL AUDIT STRATEGY 2011/12 – 2014/15

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
Financial systems/management							
Finance Accounts	Cash and bank	To assess the design and operating effectiveness of retained finance function procedures and controls relating to bank and cash	4,5	✓			
Cross-cutting	Payments	To assess the design and operating effectiveness of retained finance function procedures and controls relating to purchasing and payments (including salaries and wages transfers)	4,5				✓
Cross-cutting	Income and debtors	To assess the design and operating effectiveness of retained finance function procedures and controls relating to income and debtors	4,5		✓		
Cross-cutting	Travel & subsistence	To assess the design and operating effectiveness of procedures and controls relating to travel and subsistence and to review a sample of claims to assess regularity	4,5			✓	
Finance Accounts	Fixed assets	To assess the design and operating effectiveness of retained finance function procedures and controls relating to retained fixed assets	4,5				✓

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
Finance Branch	Budgetary control	To assess the design and operating effectiveness of procedures and controls relating to budgetary monitoring and control	2,3,4,5	✓			
Finance Accounts Accountability & Invest NI Casework	General ledger and month end close processes	To assess the design and operating effectiveness of procedures and controls relating to the financial ledger, month end close and management reporting processes	3,4,5	✓			
Cross-cutting	Procurement	To ensure that procurement of goods and services is performed in accordance with relevant public sector and Departmental requirements	4,5,6,9	✓			✓
Cross-cutting	Departmental efficiencies and savings	To assess the adequacy and effectiveness of procedures and processes in place to meet Departmental targets by 1 April 2014	-		✓ ****		
Insolvency	Central Accounting Unit	To assess the design and operating effectiveness of procedures and processes in place in relation to the Insolvency Account and other CAU responsibilities, including budgeting, forecasting and submission of Departmental returns.	4,5			✓	
Cross-cutting	Government	To assess the design and operating	4,5	✓	✓	✓	✓

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
	Procurement Card/DETI credit cards	effectiveness of procedures and controls relating to the Government Procurement Card and TSS credit card					
Projects, grants and financial assistance (including EU expenditure)							
Finance Accounts Accountability & Invest NI Casework	H&W PLC	To assess the adequacy and effectiveness of the procedures and process in place in relation to Employers and Public liability claims	4,5	✓			
Credit Unions and Industrial Provident Societies	Presbyterian Mutual Society	To assess the adequacy and effectiveness of the procedures and process in place in relation to oversight and monitoring of the Scheme Supervisors	5,7	✓ *			✓
Mainly Energy/Telecoms	Project Management	To assess the adequacy and effectiveness of project management arrangements in respect of large projects administered by the Department (probable scope includes Telecoms Logon NI, Telecoms Broadband Fund, Telecoms Remote Broadband Services, Energy Renewable Heat Incentive, Energy Communications on Sustainable Energy) (to cover full process including appraisal and approval, LoO, pre-	2,3,4,5,6,9	✓	✓ ***	✓	✓

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
		conditions/conditions, amendments, monitoring, grant vouching, evaluations etc)					
Cross-cutting	External Delivery Organisations	To ensure that adequate and effective risk management, control and governance arrangements have been established over and within EDOs.	3,4,5,6	✓	✓	✓	✓
Telecoms	Next Generation Broadband	To assess the management and control systems established in relation to the ERDF funded project and to test compliance with Structural Fund Regulations (DARD Audit Authority Request)	3,4,5,6,9	✓			
European Support Unit	DETI Managing Authority	To assess compliance with the functions defined in Article 60 of Council Regulation (EC) 1083/2006	2,4,5,6,9		✓		
European Support Unit	DETI Certifying Authority	To assess compliance with the functions defined in Article 60 of Council Regulation (EC) 1083/2006	2,4,5,6,9		✓		
Policy and legislation							
Cross-cutting	Policy	Part 1: To establish the policy responsibilities and capabilities of the Department and to identify the various policy related activities underway within the 'Policy Cycle' (maintaining	2,3,6		✓		

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
		policy, strategic thinking, development of policy and implementation of policy change)					
Cross-cutting	Policy	Part 2: To ensure that all policy related activity is performed in accordance with 'A Practical Guide to Policy Making in Northern Ireland' and 'The Policy Toolkit'. Policy making case studies available from OFMDFM will be used for best practice benchmarking purposes, where applicable.	2,3,6			✓	
Cross-cutting	Legislation	To ensure the design and operating effectiveness of procedures and processes in place for the development of legislation (to include Insolvency and TSS)	2,3,6			✓	
Operational							
Departmental HR	Managing attendance	To assess the adequacy and effectiveness of DHR's procedures and process for managing attendance	2	✓			✓
Departmental HR	Departmental HR	To assess the adequacy and effectiveness of DHR's procedures and processes , such as recruitment and performance management (excluding managing attendance)	2,8				✓

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
Insolvency	Internal review processes	To assess the adequacy and effectiveness of the internal review process of the handling of cases by the Official Receiver	4,5	✓			
Insolvency	Case Management System	To assess the design and operating effectiveness of procedures and controls in place over the integrated Case Management System	4,5,8		✓		
Foresight and Horizon Scanning Unit/Innovation Policy	MATRIX	To assess the design and operating effectiveness of procedures and controls in relation to MATRIX and the implementation of MATRIX recommendations	2,5,6			✓	
Business Development Unit	Social Economy Network	To assess the adequacy and effectiveness of procedures and processes in place over the Social Economy Network	2,5,6				✓
Central Management Unit	Honours nominations	To assess the adequacy and effectiveness of procedures and processes in place to identify and submit honours nominations	-			✓	
Private Office and Assembly Liaison Unit	Ministerial and Assembly information	To assess the adequacy and effectiveness of procedures and processes in place to ensure accurate and timely information is provided to	1		✓		

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
		the Minister and Assembly					
Cross-cutting	Branch review	To assess the adequacy and effectiveness of procedures and processes in place in relation to risk management, internal control and governance within the branch. Branch tbc (GSNI/Minerals to be included)	2,3,4,5,6,8		✓		✓
Cross-cutting	Contract management	To assess the adequacy and effectiveness of procedures and processes in place in relation to contract management arrangements	4,5,6			✓	
Governance and risk							
Sponsored bodies	External Quality Review of IA function	To evaluate the quality of the internal audit service and to identify actions for improvement (in line with the Internal Audit Quality Assessment Framework where applicable)	4,5	✓		✓	
Sponsored bodies	Sponsor control arrangements	To assess the adequacy and effectiveness of sponsor control arrangements	3,4,6,9			✓	✓
Departmental Business Support	Business continuity	To assess the adequacy and effectiveness of risk management, internal control and governance in relation to business continuity planning	1	✓			
Energy/Cross-	Emergency	To assess the adequacy and	-	✓			

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
cutting	planning	effectiveness of risk management, internal control and governance in relation to emergency planning					
Information Management Unit	Freedom of Information	To assess the design and operating effectiveness of procedures and controls in place in relation to handling FOI requests	8		✓ *		
Cross-cutting	Risk management	To assess the adequacy and effectiveness of procedures and processes in place in relation to risk management and to ensure compliance with relevant guidance	1-9	✓	✓	✓	✓
Corporate Governance	Corporate Governance overview	To assess the adequacy and effectiveness of corporate governance arrangements within the Department	4	✓			✓
Corporate Governance	Gifts and hospitality	To assess the design and operating effectiveness of procedures and controls in place in relation to the acceptance and provision of gifts and hospitality in accordance with relevant DAOs and the staff handbook	4,5		✓ **		
Corporate Governance	Stewardship reporting	To assess the adequacy and effectiveness of procedures and processes in place in relation to the bi-annual stewardship reporting process	3,4			✓	

Branch/Unit/Area	Review	Objectives	Link to draft corporate risks	Audit coverage (days)			
				2011/12	2012/13	2013/14	2014/15
		and to sample test assurances provided					
Cross-cutting	Fraud	To assess the organisation's capability to manage the risk of fraud	5				✓
Cross-cutting	Corporate and business planning	To assess the adequacy and effectiveness of procedures and processes in place to develop the corporate and business plans	2				✓
Cross-cutting	Monitoring performance	To assess the adequacy and effectiveness of procedures and processes in place to monitor performance as outlined in Corporate and Operating plans	2,3			✓	
Information Security	Information Security	To assess the adequacy and effectiveness of the internal control environment in relation to information security and data protection	8	✓	✓	✓	✓
Information Security	Information Security	To perform validation of Departmental information security returns	8	✓	✓	✓	✓
Follow up reviews			-	✓	✓	✓	✓

* Deferred to 2013/14

** Brought forward to 2011/12

*** Re-scoped to focus on Project Monitoring

**** Cancelled

Key to colour coding: Priority and Frequency	
Mandatory/agreed commitment	The coverage and frequency of these reviews are determined by public sector guidance (e.g. DAOs), SLAs in place between IAS and the DETI/DARD Audit Authorities or management commitments to NIAO recommendations
Priority 1	These reviews are considered fundamental to providing an opinion to the Accounting Officer due to the significance of funding involved, nature of funding, experience of issues within the Department or public sector more generally, degree of recent change in the area and/or direct linkage to draft corporate risks. These areas should be given priority over P2 and P3 reviews should there be a need to revisit the Strategy and defer/cancel reviews.
Priority 2	These reviews are considered important to providing an opinion to the Accounting Officer as a result of links to draft Corporate or Divisional/Branch risks or because management have specifically requested coverage in these areas. These reviews should be given priority over P3 reviews should there be a need to revisit the Strategy and defer/cancel reviews.
Priority 3	These reviews are not considered fundamental to providing an opinion to the Accounting Officer. However, they are included in the Strategy due to lack of IAS coverage in recent years or lack of assurance from other sources. Should new emerging issues or risks come to light, these reviews could be deferred or cancelled without significantly impacting upon the ability of the HIA to provide annual opinions to the AO.
Follow-up	Follow-ups will be conducted on an ongoing basis each year.

Appendix 2 RATIONALE FOR PROPOSED REVISIONS TO 2013/14 INTERNAL AUDIT PLAN

Proposed Review	Initial Review(s) 2013/14	Proposal	Rationale
Presbyterian Mutual Society	-	Include	Deferred from 11/12 at the request of management.
-	External Delivery Organisations	Cancel	It is proposed to cancel this review in the current year. A recent circular to identify EDOs within DETI only identified one EDO. Ofgem, the EDO identified, operates the Renewable Heat Incentive on behalf of DETI. It is a non ministerial government department and, as such, the standard EDO inspection approach may not be suitable. The scheme has only recently commenced and therefore IAS are proposing to defer consideration of Ofgem for EDO coverage until the 2014/15 programme.
-	Honours Nominations	Defer	This was included in the Strategy as a priority 3 review and, as such, it was not considered fundamental to the opinion provided to the Accounting Officer and it was considered that it could be deferred or cancelled without impacting on the ability of the HIA to provide an annual opinion. Given the other pressures on the plan in 2013/14, IAS proposes to defer this review.
-	External Quality Review of IA Function	Defer	In light of the introduction of the new Public Sector Internal Audit Standards and given the other pressures on the plan in 2013/14, IAS proposes to defer this review until 2014/15.
NI Science Park Connect Programme	-	Include	Audit Authority Request
Freedom of Information	-	Include	Deferred from 2012/13 at the request of management
Corporate and Operating Planning Process	Monitoring Performance	Combine and include	Corporate and Business Planning was initially scheduled for 2014/15 and Monitoring Performance scheduled for 2013/14 per the Strategy. Top Management have requested combining the two reviews and scheduling in Q4 2013/14.
Information Management and Governance	Information Security	Revise and expand scope	The title of this review has been revised to reflect a wider scope, including Records Management which is considered a topical area across the Department and its sponsored bodies.
Government Funders	-	Include	It is anticipated that DSD will introduce an assurance requirement from Departments in relation to use of the Government Funders Database. This review has therefore been

Database			included so that IAS can provide an opinion on the completeness and accuracy of data input onto the Database. The IAS opinion can then be relied upon in providing the overall Departmental assurance to DSD.
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Appendix 3 PROPOSED INTERNAL AUDIT PLAN 2013/14

No.	Review	Proposed scope	Days
Financial Systems/Management			
1	Travel & Subsistence	<ul style="list-style-type: none"> - Adequacy of policies and procedures - Authorisations and approvals 	5
2	Insolvency Accounting Unit Central	<ul style="list-style-type: none"> - Overall management of the Insolvency Account - Accounts payable/receivable - Budgeting / Forecasting - Operating plans - Cash deposits - Submission of Departmental returns 	20
3	Government Procurement Card	<ul style="list-style-type: none"> - Compliance with DAO (DFP) 24/02 – Issue and Use of Payment Cards (inc. credit cards) - Policies and procedures - The issue and re-issue of cards including authorisations - Use & storage of payment cards - Audit trail inc. payment reconciliation process 	5
Projects, Grants and Financial Assistance (including EU expenditure)			
4	Presbyterian Mutual Society	<ul style="list-style-type: none"> - To assess the adequacy and effectiveness of the procedures and processes in place in relation to the oversight and monitoring of the Scheme's Supervisors 	15
5	Project Management	<ul style="list-style-type: none"> - Business case/economic appraisals and approvals - Project monitoring & financial reporting - Vouching and approval of expenditure - Interim and post project evaluations - Compliance with National and EU rules & regulations 	25
6	NI Science Park (NISP) Connect Programme	<ul style="list-style-type: none"> - To ensure that the management and control systems established over the NISP Connect Programme fully comply with all relevant ERDF rules and regulations 	10
7	Government Funders Database	<ul style="list-style-type: none"> - To assess the completeness and accuracy of information recorded on the Government Funders database 	5
Policy and Legislation			
8	Policy	<ul style="list-style-type: none"> - To assess key parts of the policy cycle in line with the Policy Toolkit and best practice. 	25
9	Legislation	<ul style="list-style-type: none"> - To assess the design and operating effectiveness of procedures and processes in place for the development of legislation (to include Insolvency and TSS) 	12
Operational			
10	Matrix	<ul style="list-style-type: none"> - To assess the design and operating effectiveness of procedures and controls in relation to MATRIX and the implementation of MATRIX recommendations 	15
11	Contract Management	<ul style="list-style-type: none"> - Business case/economic appraisals and approvals 	20

No.	Review	Proposed scope	Days
		<ul style="list-style-type: none"> - Contract monitoring & reporting - Invoicing and approval of expenditure - Interim and post project evaluations 	
Governance and Risk			
12	Sponsor control arrangements	To ensure that adequate and effective sponsor control arrangements have been established for all NDPBs within DETI. This will include a review of: <ul style="list-style-type: none"> - Contractual arrangements - Corporate Governance arrangements - Monitoring arrangements - Funding arrangements 	20
13	Freedom of Information	<ul style="list-style-type: none"> - Compliance with relevant legislation - Application of exemptions - Public Interest Tests - Senior management monitoring & review processes 	10
14	Risk Management	<ul style="list-style-type: none"> - Risk Management processes & procedures - Risk identification process - Application of criteria to identified risks - Prioritisation of risks - Relationship between objectives and risks - Assignment of ownership of risks - Scenario planning - Review/revision of risk analysis 	5
15	Stewardship Reporting	<ul style="list-style-type: none"> - Completeness, accuracy and appropriateness of returns completed - Collation of returns and integrity of process 	10
16	Corporate and Operational Planning and Monitoring Performance	<ul style="list-style-type: none"> - Adequacy of policy and procedures in place - Effectiveness of the corporate planning process - Procedures in place ensuring the effective formulation of corporate objectives - Measurability of corporate objectives and allocation of responsibility - Approval and authorisation of the Corporate and Operating Plans - Monitoring and reporting on the achievement of plans and objectives 	20
17	Information Management and Governance	<ul style="list-style-type: none"> - Information Security policy & procedures - Roles and responsibilities - ICT systems and accreditation - Progress on implementation of mandatory requirements of the Cabinet Office 'Security Policy Framework' (Feb 2011) - Records Management 	10

No.	Review	Proposed scope	Days
18	Information Security	- Validation of Departmental information security returns	8
Follow up			
19	Follow up reviews	To assess progress made by management in the implementation of recommendations made during previous Internal Audit reviews.	30
Total days (before contingency)			270
Contingency days			27
Total days			297