

Report to: Departmental Audit Committee
Date: 04 May 2016
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Report Title: Department for the Economy – Internal Audit Plan 2016/17

1. Introduction

1.1 The purpose of this report is to provide the Departmental Audit Committee with an overview of the Internal Audit Plan for the Department for the Economy (DfE) covering the 2016/17 period. The plan has been agreed by the Permanent Secretary and was presented to and endorsed by the DfE Project Board in March 2016.

2. Key Points to Note

2.1 From May 2016 the Department for Enterprise Trade and Investment and the Department of Employment and Learning (with the exception of the Employment Service) will amalgamate to form the new Department for the Economy (DfE).

2.2 As the arrangements in respect of the Risk and Audit Committee within the new Department have not yet been finalised, it has been agreed with senior management that the 2016/17 Audit Plan for the new Department would be approved by the Departmental Accounting Officer and endorsed by the DfE Project Board, who are overseeing the formation of the new Department. This approval, and subsequent endorsement, has now been provided and Internal Audit commenced fieldwork in relation to a number of reviews in April 2016.

2.3 It is widely accepted that the first year of the new Department will be a transition period and that Internal Audit may be required to respond to in-year requests to assist Divisions and Branches develop the control environment and manage emerging risks. On this basis, Internal Audit expects to provide a extremely flexible service which is reactive to the needs of management throughout the transition period.

- 2.4 Internal Audit will also continue to provide our regular assurance service over key risk areas in the new Department and a significant proportion of our resources will be directed at reviewing new ESF and ERDF systems.
- 2.5 The agreed plan (including the proposed budgeted number of days) for 2016/17 has been attached below for information. Planned engagements are split into 5 distinct categories:
- Mandated systems reviews
 - Audits already planned
 - Follow-ups
 - Consulting; and
 - Other audit assignments
3. **Financial implications** – 73 audit days short fall in the proposed plan that could be recovered if three Trainee Auditors were Temporary Promoted to SO auditor in 16/17. IAS is progressing this option in conjunction with our colleagues in Finance.
4. **HR implications** – None
5. **Recommendation** – The Departmental Audit Committee review and note the content of the agreed DfE Internal Audit Plan 2016/17.

DfE Audits, Consulting, Assurance and Other	Mandated	Audit Reviews already Identified	Other Audit Assignments	Consulting	Total
System audits DfE					
Harland & Wolff plc		20			20
Insolvency Service Official Receiver		20			20
Insolvency Service Central Accounting Unit		20			20
FE Sponsor Control		20			20
HE Sponsor Control		30			30
Energy - Gas to the West		15			15
Energy - Renewable Energy (energy wise)		20			20
Financial Planning and Budgeting		30			30
Geological Survey NI/Minerals		30			30
Payments/ Procurement /Contract Management 1/2 year and end year checks		25			25
RHI – completion of 15/16 audit		20			20
Security annual statement validation		10			10
System audits TNI					
Financial Management		20			20
Tourism Development Scheme		25			25
Corporate and Business Planning		10			10
Procurement		20			20
Regulatory Inspections		15			15
Strategic Partnership Grant Fund		15			15

Follow-up Audits					
Annual DfE Follow-Up exercise		20			20
Annual TNI Follow-Up exercise		10			10
NIRHI Follow-Up		10			10
Bytel PAC Recommendation 6		20			20
FAM Trips Follow-Up		10			10
Consulting					
DfE – Fraud Risk Assessment				10	10
DfE – Sponsor Control of ALBs				20	20
DfE – United Youth				10	10
TNI – Audit Committee Effectiveness				2	2
TNI – Industry Support Programme				5	5
Other Audit Assignments					
DfE - Audit Strategy			40		40
TNI - Audit Strategy			10		10
Special Review / Investigations			40		40
Adhoc Advice and Guidance			25		25
Total days required	0	385	115	47	597
Contingency (5%)	30				30
Total Days Required including contingency					627
Less: Total audit days available					(572)
Shortfall in audit days					55

DfE EC Audits	Mandated	Audits already planned	Periodic Reviews	Consulting	Total
ESF					
Managing Authority - ESF	30				30
Certifying Authority – ESF (inc. Follow Up)	10				20
MA - Declaration (new requirement)	15				15
MA - Performance (new requirement)	15				15
MA - Designation	40				40
CA - ESF Accounts	15				15
DEL - Priority 1	30				30
DEL - Priority 2	30				30
ERDF					
Managing Authority - ERDF	30				30
Certifying Authority - ERDF	20				20
MA - Declaration (new requirement)	15				15
MA - Performance (new requirement)	15				15
MA - Designation (carry over)	10				10
CA - ERDF Accounts	15				15

EU Follow-ups:					
ERDF Telecoms	10				10
ERDF Advertising & Marketing	10				10
ESF Training for Success & Art 13 Checks	30				30
ESF Certifying Authority	10				10
MA - 2012/13	10				10
Management Verifications 2014/15	40				30
ERDF IT Platform	10				10
Ad-Hoc					
Development of 2014-2020 EC Audit Manual /Approach	40				40
DfE - Internal Audit Strategy	40				40
Special Reviews	40				40
A&G	25				25
Total days required	555	0	0	0	555
Contingency (5%)	28				28
Total Days Required including contingency					583
Less: Total audit days available					(565)
Shortfall in audit days					18

Department for the Economy

Internal Audit Service

DRAFT REVISED INTERNAL AUDIT PLAN 2016/17

*For Departmental Audit Committee consideration: 13 December
2016*

TABLE OF CONTENTS

	<i>Page(s)</i>
1. Introduction and Executive summary	3-4
2. Internal Audit Resources	4
3. Changes to Audit Plan	5-6
Appendix 1 2016/17 Audit Plan with proposed changes in Red	7-14
Appendix 2 Revised Internal Audit Plan 2016/17	15-17

1. INTRODUCTION AND EXECUTIVE SUMMARY

- 1.1 The purpose of this report is to provide the Departmental Audit and Risk Committee with an update on the Internal Audit Plan for the Department for the Economy (DfE) covering the 2016/17 period. The plan was agreed by the Permanent Secretary, was presented to and endorsed by the DfE Project Board in March 2016 and was endorsed by the Audit Committee in May 2016.

Key Points to Note

- 1.1 From May 2016 the Department for Enterprise Trade and Investment and the Department of Employment and Learning (with the exception of the Employment Service) amalgamated to form the new Department for the Economy (DfE).
- 1.2 It is widely accepted that the first year of the new Department will be a transition period and that Internal Audit may be required to respond to in-year requests to assist Divisions and Branches develop the control environment and manage emerging risks. On this basis, Internal Audit expects to provide an extremely flexible service which is reactive to the needs of management throughout the transition period.
- 1.3 Internal Audit will also continue to provide our regular assurance service over key risk areas in the new Department and a significant proportion of our resources will be directed at reviewing new ESF and ERDF systems.
- 1.4 Internal Audit Service (IAS) has now undertaken a mid-year review of the current 2016/17 plan based on considerations of internal audit resources available. I have identified a pressure on Internal Audit Resources as a result of the loss of two staff and the need to include additional reviews not originally envisaged when the plan was approved.

- 1.5 As a consequence of these pressures i have set out a revised audit plan for 2016/2017 at appendix 2 and a rationale for the changes made to the original plan at appendix 1.
- 1.6 The original audit plan for 2016/2017 totalled 1162 audit days and the revised plan equals 1042, the overall reduction is 100 audit days.

2. Internal Audit Resources

- 2.1 Since the last update to the Audit Committee the Internal Audit team has lost 1 Deputy Principal Audit Manager and 1 Staff Officer Auditor. Initial consideration was given to replacing these resources; however, currently no staffs are available at these grades either in a surplus or on current promotion lists. As a short term measure cover can be sought from Apple recruitment, however, they current do not have anyone available before the end of the current financial year.
- 2.2 The loss of these staff for the remainder of the 2016/2017 year creates a pressure of 140 auditor days. I have therefore reviewed the original audit plan for the year to identify those assignments that can either reasonably be rescheduled to 2017/2018 without impacting on my ability to provide an overall assurance for the year, whose scope can be reduced or where implementation or development of systems have not sufficiently progressed to make undertaking a review in the remainder of the year viable.

3. Changes to Audit Plan

- 3.1 The proposed changes to the plan as set out in annex 1 results in the deferral of x assignments and introduction of Y assignments as detailed in appendix 1.
- 3.2 It is proposed that the following list of assignments is deferred until 2017/2018, the rationale for the deferral of each is set out in appendix 1 and the assignments affected are highlighted in red.

Review	Proposal
Energy wise	Remove from audit plan.
Financial Planning & Budgeting	Remove from audit plan.
Payments, Procurement and Contract Management – end of year review	Remove from audit plan.
TNI Corporate and Business Planning	Remove from audit plan.
DfE Fraud Risk Analysis Consultancy	Remove from audit plan.
Certifying Authority - ESF including Certification of Accounts.	Remove from audit plan.
Certifying Authority - ERDF including Certification of Accounts.	Remove from audit plan.

- 3.3 It is proposed that the following list of assignments are added to the 2016/2017 Internal Audit plan or the scope of the assignment has changed, again, the rationale for the inclusion/ changes to these assignments is included in Appendix 1 were changes are highlighted in red.

Review	Proposal
FE Sponsor Control	Amalgamated into a comprehensive Departmental Sponsor Control Review
HE Sponsor Control	Amalgamated into a comprehensive Departmental Sponsor Control Review
Gas To The West	Change of approach as advice and guidance already being provided to branch.

Review	Proposal
DfE Sponsor Control Consultancy	Amalgamated into a comprehensive Departmental Sponsor Control Review
DfE Programme Health Check	Include in plan
Proteus – Fact Finding	Include in plan
TNI – Conflict of Interest Issue	Include in plan
NICS Joint Review of Information & IT Assets	Include in plan
Managing Authority - ESF	Amend scope of review to include Performance, Management Declaration and Follow-Up.
DEL - ESF Priority 3 Apprenticeships	Include in plan
Managing Authority - ERDF	Amend scope of review to include Performance and Management Declaration.
DfE – United Youth Pilots scope expanded	Scope expanded to look at roles and relationships with SEUPB in relation to Peace IV.

Appendix 1 ORIGINAL INTERNAL AUDIT PLAN 2016/17 WITH PROPOSED CHANGES IN RED

DfE Audits, Consulting, Assurance and Other	Explanation for the proposed change
System audits DfE	
Harland & Wolff plc	Audit completed
Insolvency Service Official Receiver	Audit fieldwork completed
Insolvency Service Central Accounting Unit	Audit currently underway
FE Sponsor Control included in DfE Sponsor Control review	Rather than undertake separate reviews of sponsor control just within these two areas, these reviews have been replaced with an overarching review of sponsor control across DfE. Fieldwork on this assignment has been completed and a draft report will issue before end of December 2016
HE Sponsor Control included in DfE Sponsor Control review	
Energy - Gas to the West	Grant is to be provided at 35% of eligible expenditure associated with high pressure transmission pipeline only, with costs currently estimated at c£70m. Timing of a single grant payment at project completion will be late 2018/2019 and potentially 2019/2020. Although management intend to have inspections/control work undertaken during build phase. Internal Audit has provided advice and guidance on both the forms of agreement and the proposed monitoring regime. An audit of the control process will be undertaken in 2017/2018.
Energy - Renewable Energy (energy wise) deferred	Given the lack of significant progress on the energy wise scheme, i propose that this review is rescheduled to 2017/2018. The programme is still in its' planning stage, if the programme goes ahead iti is the intention that contracted bodies would be in place in October 2017 to allow mobilisation with the scheme commencing in April 2018.

Financial Planning and Budgeting deferred	Internal Audit is satisfied that this review can be removed from the plan to accommodate budget pressures without impacting on the ability of the HIA to deliver an Annual Opinion. Financial planning and budgeting systems are determined by DoF requirements and processes and are therefore fairly standard and routine across all Departments across the NICS. This review would be a largely compliance exercise aimed at assessing and evaluating the Department's compliance with, and performance against, planning and budgeting targets and requirements as required throughout the year. We are therefore content to remove this audit from the plan for the current year.
Geological Survey NI/Minerals	This audit has been completed and a draft report has issued to management
Payments/ Procurement /Contract Management 1/2 year and end year checks – in year review completed, end year review to be deferred to early April 2017	Internal Audit has recently undertaken a midyear review of payments, procurement and contract management and issued a management letter. The midyear review has not highlighted any significant issues and, where appropriate, Internal Audit has indicated to management any minor discrepancies where further action is required. Internal Audit is satisfied that the end of year review could be removed from the plan without materially impacting on the HIA ability to provide an Annual Opinion and that this review could be included in the audit programme for 2017/18 which would allow Internal Audit to provide an opinion on systems which are fully established and operational following the creation of DfE.
RHI – completion of 15/16 audit	Additional work on RHI has been undertaken during 2016/2017 and the audit reports on Non-Domestic RHI and Domestic RHI have now issued as final reports.
Security annual statement validation	This review has been completed and a final report has issued
Test Drill Audit - completion	This review has been completed and a final report has issued
DfE Programme Health check	This review has been added to the audit plan for the year to undertake a high level assessment of current projects within the department.
ESF Managing Authority	This review is scheduled to be undertaken before the end of March 2017
Certifying Authority – ESF (inc. Follow Up)	The audit plan for 2016/17 included a separate review of ESF Certifying

CA – ESF Accounts	Authority and one of the Certification of Accounts. However, an expenditure claim cannot be submitted to the Commission until the new EC Programme database (DB2014) for the Investment for Growth and Jobs Programme 2014-2020 has become fully operational. This has resulted in a significant reduction in the scope of these assignments and therefore Internal Audit proposes to defer this assignment until 2017/18. However, Internal Audit will assess the adequacy of the ESF/ERDF CA systems by design as part of the overall EC designation process. In addition, the resultant days will be reallocated to the reviews of ESF Priority1, Priority 2 and Priority 3 to ensure the provision of a full and comprehensive assurance over these areas which are the front end grant paying elements of the ESF programme.
ESF MA - Declaration (new requirement)	This specific requirement will be included in the audit of the ESF Managing Authority
ESF MA - Performance (new requirement)	This specific requirement will be included in the audit of the ESF Managing Authority
ESF MA - Designation	An assessment of the Design of the ESF Management systems has been completed and areas for improvement have been raised with the ESF Managing Authority. Once management have responded a draft report will be issued to the Audit Authority.
ESF - Priority 1 Promoting Sustainable and quality employment	This audit remains on the programme and has been scheduled to be conducted before the end of March 2017
ESF - Priority 2 Promoting Social inclusion and combating poverty and any discrimination	This audit remains on the programme and has been scheduled to be conducted before the end of March 2017
ESF – Priority 3 Apprenticeships	This audit has been added to the programme and has been scheduled to be conducted before the end of March 2017. EC funding of £18m has been apportioned to the Apprenticeship NI 2013 Scheme under ESF Priority 3 in the new 2014-2020 programme. Given the materiality of the expenditure involved, Internal Audit considers that assurance over this expenditure is a priority for the current year.

Managing Authority – ERDF – scope expanded	The audit plan for 2016/17 included separate reviews of ERDF Managing Authority, Performance and Management Declaration. However, Internal Audit’s review of the ERDF Managing Authority included an assessment of both Performance and Management Declaration. Therefore Internal Audit has amalgamated these 2 separate reviews into the review of the ERDF Managing Authority and has updated the audit days accordingly. These two reviews will therefore no longer appear as separate reviews on the plan but will be captured in the ERDF Managing Authority review.
ERDF Certifying Authority	An expenditure claim cannot be submitted to the Commission until the new EC Programme database (DB2014) for the Investment for Growth and Jobs Programme 2014-2020 has become fully operational. This has resulted in a significant reduction in the scope of these assignments and therefore Internal Audit proposes to defer this assignment until 2017/18. However, Internal Audit will assess the adequacy of the ESF/ERDF CA systems by design as part of the overall EC designation process. In addition, the resultant days will be reallocated to the reviews of Priority1, Priority 2 and Priority 3 to ensure the provision of a full and comprehensive assurance over these areas of spend for the Department.
ERDF MA – Declaration (new requirement)	Included in audit review of ERDF Managing Authority
ERDF MA – Performance (new requirement)	Included in audit review of ERDF Managing Authority
ERDF MA - Designation	An assessment of the Design of the ERDF Management systems has been completed and areas for improvement have been raised with the ESF Managing Authority. Once management have responded a draft report will be issued to the Audit Authority.
CA – ERDF Accounts	An expenditure claim cannot be submitted to the Commission until the new EC Programme database (DB2014) for the Investment for Growth and Jobs Programme 2014-2020 has become fully operational. This has resulted in a significant reduction in the scope of these assignments and therefore Internal Audit proposes to defer this assignment until 2017/18 and will included in the

	overall review of the ERDF Certifying Authority.
Tourism NI System Audits	
Financial Management	This audit remains on the programme and has been scheduled to be conducted before the end of March 2017
Tourism Development Scheme	This audit has been completed and a draft report has issued to management
Corporate and Business Planning	The audit of Corporate and Business Planning within TNI could be removed without impacting on the Head of Internal Audit's Annual Opinion. Internal Audit does not consider that the area of Corporate and Business Planning is a key risk area for TNI at this time and we are aware that work is ongoing on development of plans in alignment to the programme for government.
Procurement	This audit remains on the programme and has been scheduled to be conducted before the end of March 2017
Regulatory Inspections	This audit is currently underway.
Strategic Partnership Grant Fund	A final report in respect of this review has issued to management. The review was carried out in our consultancy role and an audit of the fund, including the implementation of recommendations made will be included in the 2017/2018 audit plan.
Follow-up Audits	
Annual DfE Follow-Up exercise	This audit remains on the programme and has been scheduled to be conducted before the end of March 2017
Annual TNI Follow-Up exercise	This review has been completed and a final report has issued
NIRHI Follow-Up	This review is scheduled to be undertaken before the end of March 2017; however, Internal Audit will continue to monitor the progress on the implementation of recommendations.
Bytel PAC Recommendations	This review is currently underway and draft report will issue shortly
TNI FAM Trips Follow-Up	This review has been completed and reported on the follow-up review of audit recommendations in TNI. As a result of the follow-up review the previous

	limited opinion has been revised to Satisfactory.
ERDF Telecoms Follow-up	Follow-up review is currently underway
ERDF Advertising & Marketing follow-up	Follow-up review has been completed
ESF Training for Success & Art 13 Checks follow-up	Follow-up review has been completed and audit is undergoing Quality Assurance
ESF Certifying Authority follow-up	Follow-up review scheduled to be completed by end of December 2016
ESF Managing Authority 2012/13 follow-up	Follow-up review scheduled to be completed by end of December 2016
ESF Management Verifications 2014/15 follow-up	Follow-up review has been completed and audit is undergoing Quality Assurance
TNI ERDF IT Platform follow-up	Follow-up review has been completed
DfE – Fraud Risk Assessment	Internal Audit had previously agreed to assist DEL with the development of a fraud risk analysis for the Department. With the creation of DfE there is still a need for a fraud risk analysis of the new Department to identify all existing risks of fraud and associated risk mitigating strategies. This process will be taken forward by Corporate Governance Team within DfE with assistance and input from Internal Audit as required. However, it is unlikely that this will take place in the current year and therefore we are proposing to remove this consultancy exercise from the current year's programme of work.
DfE – Sponsor Control of ALBs	This piece of consulting has been expanded into a formal review and as noted under system audits above a formal report will be issued to management.
DfE – United Youth Pilots – scope expanded	This piece of consulting has been expanded into a formal review to look both at the pilot scheme but also to look at the roles and responsibilities between DfE and SEUPB for the proposed full £50m scheme with will be funded under Peace IV. A formal report will be provided to management.
TNI – Audit Committee Effectiveness	Advice has been provided to TNI as part of the completion of the Audit Committees self assessment exercise in May 2016.

TNI – Industry Support Programme	Advice in respect of Industry Support Programme is still planned for 2016/2017
TNI – advice on handling conflicts of interest – added to plan	Internal Audit are assisted TNI’s Director of Finance with a “fact finding” exercise with the purpose of determining if there is an issue which requires further investigation regarding concerns of a conflict of interest involving a TNI Manager who is in a position to authorise payments. The exercise is being led by TNI with input from Internal Audit when required, specifically in relation to assisting with the conduct of interviews with relevant members of staff
DFE – fact finding on Whistle blowing correspondence – added to plan	<p>Internal Audit are undertaking an initial fact finding exercise into an allegation of fraud made against, a company that provided technical assistance for the management and administration of a series of European funding programmes. In line with the Department’s Fraud Response Plan, the handling of these allegations was discussed at a meeting on 7 October 2016 with the Director of European Fund Management (EFM) and it was agreed that Internal Audit would undertake an initial fact finding exercise, in liaison with EFM to determine:</p> <ul style="list-style-type: none"> • The identification of funding provided by DFE (and previously DEL); • The extent to which funding provided is potentially for expenditure referred to in the allegations; • If there is sufficient grounds to warrant a referral to the Central Fraud Investigation Team in DOF; or • If additional information is needed before concluding the preliminary investigation.
NICS Joint review of information & IT assets –	The Group Internal Audit Service is undertaking an exercise to identify the IT

<p>added to plan</p>	<p>applications operated by the NICS in support of business objectives. The primary purpose of the review is to capture an inventory of the assets, make an assessment of their priority (in audit terms) and develop an IT Audit strategy and programme of work going forward. The purpose of this audit is to review the arrangements in place within each department for the management of security and information risk and make recommendations to ensure effective and consistent management and reporting in this area. As the review will also identify all Enterprise and Line of Business (LOB) applications utilised within each department, the information from the review will also be used to identify and score ICT risks to facilitate Internal Audit planning. The audit will be performed by a team of Interdepartmental Internal Audit staff.</p>
<p>DfE - Audit Strategy</p>	<p>Work is underway on the development of a new audit strategy for 2017/2018 – 2019/2020. Internal Audit have issued a questionnaire to branches to collect information on systems/ processes and risks and will also be reviewing risk registers, business plans, budgets to develop an independent understanding of risk within the Department. The audit strategy will also involve input from the Senior Management team, Audit Committee and Accounting Officer.</p>
<p>TNI - Audit Strategy</p>	<p>Work is underway on the development of a new audit strategy for 2017/2018 – 2019/2020. Internal Audit have issued a questionnaire to branches to collect information on systems/ processes and risks and will also be reviewing risk registers, business plans, budgets to develop an independent understanding of risk within TNI. The audit strategy will also involve input from the Senior Management team, Audit Committee and TNI Accounting Officer.</p>
<p>Special Review / Investigations</p>	<p>20 days has been set aside for the remainder of 2016/2017 for completion of special reviews and investigations as required.</p>
<p>Adhoc Advice and Guidance</p>	<p>20 days has been set aside for the remainder of 2016/2017 for provision of advice and guidance.</p>

Appendix 2 REVISED INTERNAL AUDIT PLAN FOR 2016/2017

Number	DfE Audits, Consulting, Assurance and Other	Allocated Audit Days
	System audits DfE	
1.	Harland & Wolff plc	25
2.	Insolvency Service Official Receiver	35
3.	Insolvency Service Central Accounting Unit	20
4	DfE Sponsor Control	40
5.	Energy - Gas to the West	10
6.	Geological Survey NI/Minerals	35
7.	Payments/ Procurement /Contract Management 1/2 year checks	15
8.	RHI – completion of 15/16 audit	50
9.	Security annual statement validation	10
10.	Test Drill Audit - completion	10
11.	DfE Programme Health Check	30
12.	ESF Managing Authority	40
13.	ESF MA Designation	40
14.	ESF Priority 1- Promoting Sustainable and quality employment	30
15.	ESF Priority 2 – Promoting Social inclusion and combating poverty and any discrimination	30
16.	ESF Priority 3 – Apprenticeships	30
17.	ERDF Managing Authority	40

Number	DfE Audits, Consulting, Assurance and Other	Allocated Audit Days
18.	ERDF Managing Authority Designation (carryover)	10
	System Audits TNI	
19.	Financial Management	20
20.	Tourism development Scheme	30
21.	Procurement	20
22.	Regulatory Inspections	15
23.	Strategic Partnership Grant Fund	15
	Follow-up Audits	
24.	Annual DfE Follow-Up exercise	10
25.	Annual TNI Follow-Up exercise	10
26.	Non Domestic Renewable Heat Incentive Follow-up	10
27.	Bytel PAC Recommendations follow-up	20
28.	FAM Trips Follow-Up	10
29.	ERDF Telecoms follow-up	10
30.	ERDF Advertising and Marketing follow-up	10
31.	ESF Training for Success & Article 13 checks follow-up	30
32.	ESF Certifying Authority follow-up	10
33.	ESF Managing Authority Follow-up	10
34.	ESF Management verifications	40
35.	ERDF TNI IT Platform follow-up	10
	Consulting	
36.	DfE – United Youth	20

Number	DfE Audits, Consulting, Assurance and Other	Allocated Audit Days
37.	TNI – Audit Committee Effectiveness	2
38.	TNI – Industry Support Programme	5
	Other Reviews / Advice /Investigations	
39.	TNI – Conflict of Interest Issue	10
40.	DfE – Proteus Fact Finding	20
41.	NICS Joint Review of Information & IT Assets	10
42.	DfE - Audit Strategy	40
43.	TNI - Audit Strategy	10
44.	Development of 2014-2020 EC Audit Manual /Approach	20
45.	Special Review / Investigations	20
46.	Adhoc Advice and Guidance	20
	Additional work that was required in relation to completion of 2015/16 reviews	
47.	Redundancy & Insolvency Payments Branch	6
48.	Review of Appointment of Insolvency Practitioners within Insolvency service	10
49.	Steps To Success	20
	Total days required for completion of audit plan	993
	Contingency (5%)	49
	Total days provided during 2016/17	1042

List of Internal Audit Reports issued in Final

No	Audit Title	Audit number	Date issued in final
2010/11			
1.	Innovation Policy Unit	IAS 07/10	28/02/2012
2.	Statistics Research Branch	IAS 08/10	28/10/2010
3.	GSNI/Minerals Branch	IAS 23/10	04/11/2010
4.	Energy Division/Domestic Energy Market	IAS 32/10	28/05/2012
5.	Audit Authority	IAS 19/10	09/03/2011
6.	Technical Assistance	IAS 11/10	05/10/2010
7.	Consumer Affairs Branch	IAS 16/10	24/02/2011
8.	Information Security 2010/11	IAS 49/10	11/11/2011
9.	CSB – Government Procurement Card	IAS 28/10	04/01/2011
10.	Risk Management Process	IAS 46/10	02/12/2011
11.	Strategic Policy and Economics Branch	IAS 18/10	18/10/2011
12.	International Fund for Ireland – Business Enterprise Programme	IAS 22/10	01/11/2010
2011/12			
1.	Next Generation Broadband	IA04/DETI/11	15/01/2013
2.	Financial Management	IA02/DETI/11	17/08/2012
3.	Insolvency Service – Official Receiver	IA10/DETI/11	17/09/2012
4.	Managing Attendance	IA01/DETI/11	13/08/2012
5.	Procurement	IA06/DETI/11	26/07/2012
6.	Business Continuity Management	IA03/DETI/11	18/06/2012
7.	Emergency Planning	IA05/DETI/11	11/10/2012
8.	Harland & Wolff Plc	IA08/DETI/11	27/02/2013
9.	GPC – Corporate Services, Trading Standards	IA07/DETI/11	17/09/2012
10.	Information Security	IA14/DETI/11	20/08/2012
11.	Review of Project Management	IA15/DETI/11	04/02/2013
12.	Risk Management 11/12	IA12/DETI/11	23/02/2013
13.	Corporate Governance – Gifts and Hospitality, Anti-Fraud Policy & Procedure	IA16/DETI/11	25/02/2013
2012/13			
1.	Review of Income and Debtors	IA03/DETI/12	21/12/2012
2.	Insolvency Service – Integrated Case Management System	IA08/DETI/12	10/06/2013
3.	Managing Authority – EU Competitiveness Programme 2007-13	IA01/DETI/12	07/03/2013
4.	Review of Ministerial Correspondence & Assembly Questions	IA04/DETI/12	22/11/2012

5.	Review of Management of Accountability Grids	IA05/DETI/12	07/03/2013
6.	Certifying Authority – EU Competitiveness Programme 2007-13	IA02/DETI/12	11/04/2013
7.	Industrial and Provident Societies	IA09/DETI/12	22/07/2013
8.	GPC – Corporate Services, Trading Standards	IA11/DETI/12	17/04/2013
9.	Review of Risk Management 12/13	IA10/DETI/12	30/05/2013
10.	Review of Information Security and Governance	IA12/DETI/12	24/06/2013
11.	Review of Project Monitoring Procedures	IA06/DETI/12	07/08/2013
12.	Review of Economic Policy	IA06/DETI/12	17/07/2013
2013/14			
1.	Review of FOI Requests	IA01/DETI/13	29/10/2013
2.	Review of Presbyterian Mutual Society	IA02/DETI/13	15/01/2014
3.	Review of NI Science Park (NISIP) Connect Programme	IA03/DETI/13	09/09/2014
4.	Review of Legislation	IA07/DETI/13	18/09/2013
5.	Review of Matrix – NI Science Industry Advisory Panel & Advisory Group	IA04/DETI/13	15/01/2014
6.	Review of Project Management	IA08/DETI/13	09/01/2015
7.	Review of Corporate and Business Planning	IA05/DETI/13	29/10/2013
8.	Review of Insolvency Central Accounting Unit	IA10/DETI/13	10/06/2014
9.	Stewardship Reporting	IA11/DETI/13	20/06/2014
10.	Review of Contract Management	IA06/DETI/13	25/02/2015
11.	Review of Information Management and Governance	IA13/DETI/13	20/06/2014
12.	Review of Government Funders Database in DETI	IA14/DETI/13	20/06/2014
13.	GPC – Corporate Services, Trading Standards, Private Office	IA15/DETI/13	09/09/2014
2014/15			
1.	Review of Insolvency Service	IA07/DETI/14	22/04/2015
2.	Review of Telecoms Branch	IA02/DETI/14	29/10/2015
3.	HR Managing Attendance	IA03/DETI/14	16/09/2014
4.	HR Departmental Training Function	IA01/DETI/14	03/10/2014
5.	Consumer Council External Quality Review of IA Function	-	29/04/2015
6.	Review of Procurement Practices within DETI	IA05/DETI/14	23/10/2015
7.	GPC – Corporate Services, Trading Standards, Private Office	IA08/DETI/14	07/07/2015

2015/16			
1.	Review of Telecoms Branch	IA04/DETI/15	15/02/2016
2.	DETI Complaints Handling	A&G01/DETI/15	10/12/2015
3.	Review of Presbyterian Mutual Society	IA04/DETI/15	02/12/2015
4.	Review of Trading Standards Consumer Affairs Branch	IA02/DETI/15	04/02/2016
5.	Review of Domestic RHI and RHPP	IA05/DETI/15	18/11/2016
6.	Review of Information Management and Governance	IA11/DETI/15	03/05/2016
7.	Review of Non-Domestic Renewable Heating Incentive	IA06/DETI/15	04/08/2016
8.	Review of Casework and Test Drilling	IA09/DETI/15	26/09/2016
2016/17			
1.	Review of Harland and Wolff PLC	IA01/DFE/16	13/09/2016
2.	NICS Information Assurance/ICT Scoping Review	-	23/01/2017
3.	Review of GSNI	IA23/DFE/16	18/01/2017
4.	Mid-Year Payments Review	IA30/DFE/16	25/04/2017
5.	DfE Annual Follow Up Exercise	IA31/DFE/16	20/05/2017
6.	ERDF Telecoms Follow up	IA41/DFE/16	13/01/2017
7.	ESF Training for Success and Article 13 Checks Follow Up	IA34/DFE/16	24/01/2017
8.	ESF Certifying Authority Follow Up	-	24/01/2017
9.	ESF Managing Authority Follow Up	-	24/01/2017
10.	ESF Management Verifications Follow Up 2014/15	IA46/DFE/16	16/01/2017
11.	ERDF Managing Authority 16/17	IA06/DFE/16	21/06/2017