

## AUDIT TERMS OF REFERENCE

Topic:	<b>Management of Information Systems</b>
T o R Version:	1.0
Audit Manager:	Mick Ahern
Auditor:	
Date:	13.08.07
Background:	Audit included in Audit Plan, for completion in 2007/08
Objective:	To assure NCH that the recommendations from the recent Housemark Report have been implemented, to ensure that the management of information systems has been improved.
Main Risks:	The major risk is that NCH is operating with management information systems which are not of sufficient quality to enable managers to make sound decisions
Scope:	<p>This has been initially agreed with Neil Barks, the Performance Manager of NCH. He has requested that City Audit Services examine the recommendations from the Housemark report on Management Information Systems, to ensure that NCH Management is receiving quality information.</p> <ul style="list-style-type: none"> <li>○ Obtain the Housemark report on Management Information Systems.</li> <li>○ Follow up the key recommendations from the report and establish that appropriate and timely action is being taken or has been identified.</li> <li>○ Sample check to determine the quality and accuracy of the data.</li> <li>○ Liaise with the relevant managers throughout the organisation</li> </ul>
Approach:	<p>A standard audit approach will be followed for this review which will include:-</p> <ul style="list-style-type: none"> <li>● Discussions with appropriate employees at both NCH and NCC to determine the actual systems and controls in place and to establish any areas of particular concern;</li> <li>● Documenting the systems in place;</li> </ul>

	<ul style="list-style-type: none"> <li>• Undertaking testing on a sample basis, in order that conclusions can be made as to the effectiveness of the controls in operation.</li> </ul> <p>Note that following the initial meetings with staff the scope may be changed to reflect any issues arising from these meetings. The revised scope will be agreed with the Performance Manager at NCH.</p> <p>Following completion of the audit work a discussion draft report will be produced and will be discussed and agreed with the Performance Manager at NCH. A Final Audit Report will then be produced.</p>
Principal Auditee:	Neil Barks
Final Report to:	Performance Manager / Audit Committee
Timescale:	Report by early December 2007