

Appendix1. Audit Plan

AUDIT PLAN 2016/17			Planned days	High Level Scope
Department / Service	Sub Service	Topic		
CROSS CUTTING				
Council	Major Projects	Tax Incremental Financing	20	Governance, Risk and Reporting arrangements
	Major Projects	Hub North Model	20	Governance, Risk and Reporting arrangements
	Risk Management	Policy and Procedures	20	Review of Risk Management arrangements including Assurance Mapping
	Performance Management	Service Planning	20	Arrangements for Service Planning
Chief Executives /Departmental	Strategic Finance	Departmental Support	20	Review of Departmental Support – Accounting and Budgeting
Total Cross Cutting			100	
CUSTOMER SERVICES				
Customer and Support Services	Procurement	PECOS	20	Follow-up Audit. Control Environment
	Procurement	Off –Contract purchasing	20	Arrangements for Identifying, reporting & reducing off contract purchasing.
Customer and Support	Revenues and Benefits	Debt Recovery and Write-off procedures	20	Debt recovery arrangements and application of policy.
Customer and Support	ICT	Security of Data	20	Review processes and controls in place for managing and sharing sensitive data.
Facility Services	Asset Management	Property Maintenance	20	Adequacy of framework and controls for identification of repairs, prioritisation of resources and contract management.
	Asset Management	Common Good Property	20	Arrangements in respect of Registers, Disposal and Use of Common Good property.
Governance and Law	Governance	Freedom of Information Requests Arrangements	20	Review key controls I to capture and respond to FOI requests, across all departments, as per timeframe/ legislative requirements.
HR and Improvement	Projects	Resource-link System Upgrade	20	Review Governance arrangements
Total Customer Services			160	

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COMMUNITY SERVICES				
Adult Services	Older Peoples Services	Homecare – Contract Compliance arrangements	20	Monitoring, Testing Controls and Reporting arrangements.
Adult Services	Older People Services	Charging Scheme – Waivers policy	20	Application of policy and internal control environment
Children and Families	Criminal Justice	National Outcomes and Standards	20	Governance and Reporting Arrangements
Children and Families	Children’s Units	Financial Controls including Budgeting, Allowances and procurement.	20	Administrative and financial compliance with the Council's Financial Regulations
Community and Culture	Housing	Repair and Improvements Grants	20	Review grants to ensure that there are sufficient controls in place and evidence over expenditure
Education	Additional Support Needs	Needs Analysis	20	Policies and Procedures
	School Support	Census	20	Submission arrangements
	School Support	Education Maintenance Allowances	15	Control Environment
Total Community Services			155	
Development and Infrastructure Services				
Fleet, Waste and Infrastructure	Waste Management	Sustainability of Waste Delivery Model	20	Review reporting protocols including governance arrangements.
Economic Development	Sustainable Communities	Support Third Sector orgs access external funding.	20	Review of support arrangements to Third Sector Organisations
Roads Management and Maintenance	Management Information Systems	TOTAL (Road Costing)	20	Recording & reporting arrangements and internal controls environment.
Marine and Airports	Airports	Aerodrome Operation Manual	10	Evidence Compliance with Aerodrome Operating Manual
Strategic Transportation	Projects	Project Certification	10	Arrangements for project certification including retention of documentation and record keeping.
Total Development and Infrastructure			80	

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Continuous Monitoring Programme	Arrangements of prevention /detection of Fraud. Anti-Fraud Strategy. Serious Organised Crime.		30	Policy review. Participation in NFI
	Budgeting	Cipfa Matrix Testing	15	Internal Control Environment
	General Ledger	Cipfa Matrix Testing	15	Internal Control Environment
	Creditors	Cipfa Matrix Testing	20	Internal Control Environment
	Debtors	Cipfa Matrix Testing	20	Internal Control Environment
	Payroll	Cipfa Matrix Testing	30	Internal Control Environment
	Treasury Management	Cipfa Matrix Testing	15	Internal Control Environment
	Council Tax and NDR	Cipfa Matrix Testing	20	Internal Control Environment
	Establishment Visits	School Funds Imprest Accounts	20	Internal Control Environment
	Follow –up	Sample Testing	20	Compliance
Total Continuous Monitoring			205	
Verification Activity /Short Audits	Leader & Flag	File and Claim review	15	Evidence Compliance with award Criteria
	LGBF	Accuracy of Submission	10	Accuracy of Submission
	Travel and Subsistence	Use of Pool cars	10	Policy review
	Staff Parking Permits	Policy /Procedures	10	Application of Policy /Procedures
Total Verification			45	
Health and Social Care Scheme of Integration – Governance, Development of Risk Management and Auditing Arrangements			40	arrangements as per Scheme of Integration to support Partnership in respect of Risk Management and Auditing
Internal Audit Management			100	Planning & reporting Risk Management Service Support and Advice Project Support and Advice
Contingency			40	Investigations, Adhoc requests.
Total Audit Days			925	