

## Appendix1. Audit Plan

| DRAFT AUDIT PLAN 2017/18   |                            |  | Planned days | High Level Scope   |
|--|----------------------------|--|--------------|--|
| Department / Service Area  | Sub Service                | Topic  |              |  |
| <b>CROSS CUTTING</b>   |                            |  |              |  |
| Council  | Organisational Culture     |  | 30           | Providing Assurance over organisational Culture and Behaviours               |
|  | Fees and Charges           |  | 30           | Review / application of Fees and Charges                                     |
|  | Risk Management            |  | 20           | Review of Risk Management arrangements including Assurance Mapping           |
|  | Performance Management     |  | 20           | Arrangements for Performance reporting                                       |
| Chief Executives /Departmental   | Strategic Finance          | VAT / Earmarked Reserves                           | 20           | Arrangement for compliance with HMRC VAT rules. Review of Earmarked Reserves |
| Total Cross Cutting  |                            |  | <b>120</b>   |  |
| <b>CUSTOMER SERVICES</b>   |                            |  |              |  |
| Customer and Support Services  | Procurement                | Catering Services                                  | 20           | Arrangements of procurement of supplies and services                         |
| Customer and Support Services  | ICT                        | Service Levels Agreements                          | 20           | Review of External and Internal Service Level agreements                     |
| Customer and Support Services  | ICT                        | Systems Development                                | 20           | User Testing Risk Identification protocols                                   |
| Governance and Law   | Governance                 | Records Management Plan                            | 20           | Compliance with legislative requirements and key control review              |
| Improvement and HR   | Organisational Development | Improvement Planning and follow up                 | 20           | Arrangements for Improvement planning and follow up                          |
| <b>Total Customer Services</b>   |                            |  | <b>100</b>   |  |
| <b>HEALTH AND SOCIAL CARE PARTNERSHIP – Former Council Service Areas</b> |                            |  |              |  |
| Adult Services   | Income Maximisation        | Charging Orders                                    | 20           | Compliance with legislation and policies                                     |
| Adult Services   | Older People Services      | Compliance with National Minimum wage requirements | 20           | Monitoring compliance reporting arrangements                                 |
| Adult Services   | Mental Health              | Client Accounts, Cash and Banking                  | 20           | Control Environment  |
| <b>Total Health and Social Care Partnership</b>                          |                            |  | <b>60</b>    |  |

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| <b>COMMUNITY SERVICES</b>                      |   |  |            |   |
|--|---|--|------------|---|
| Community and Culture                          | Housing   | Strategic Housing Fund                 | 20         | Policies and procedures   |
| Community and Culture                          | Leisure   | Leisure Management booking system      | 20         | System control and functionality. Interface protocols                                 |
| Education                                      | Early Years   | Statute and Council Policy             | 20         | Policies and Procedures   |
|  | Management Information Systems  | SEEMIS                                 | 20         | Access and Control. Functionality and Support   |
|  | Psychological Services  | Statute and Council Policy             | 20         | Policies and Procedures   |
|  | School Support  | Communication and Information          | 20         | Review of Education Management Circulars  |
| <b>Total Community Services</b>                |   |  | <b>120</b> |   |
| <b>DEVELOPMENT AND INFRASTRUCTURE SERVICES</b> |   |  |            |   |
| Fleet, Waste and Infrastructure                | Piers and Harbours  | Management Arrangements                | 20         | Compliance with relevant legislation /safety code. Review governance arrangements     |
| Fleet, Waste and Infrastructure                | Waste Management  | Sustainability of Waste Delivery Model | 20         | Review Reporting protocols including financial management and modelling arrangements  |
| Planning and Regulatory Services               | Trading Standards   | Statute and Council Policy             | 20         | Administration and controls surrounding the application of statute and Council policy |
| Roads Management and Maintenance               | Street Lighting   | Street Lighting                        | 20         | Policies and Procedures and systems of work   |
| Marine and Airports                            | Airports  | Operating Manual                       | 10         | Evidence Compliance with Aerodrome Operating Manual                                   |
| Amenity Services                               | Crematoriums  | Compliance with National Guidance      | 20         | Compliance and Internal Control environment   |
| Economic Development                           | Economic Growth   | Rural Resettlement Fund                | 10         | Financial Management protocols and controls   |
| <b>Total Development and Infrastructure</b>    |   |  | <b>120</b> |   |
| <b>Continuous Monitoring Programme</b>         | Arrangements of prevention /detection of Fraud. Anti-Fraud Strategy. Serious Organised Crime. |  | 20         | Policy review<br>Participation in NFI   |
|  | Budgeting   | Cipfa Matrix Testing                   | 20         | Internal Control Environment  |

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|                                     |                          |                                      |            |   |
|-------------------------------------|--------------------------|--------------------------------------|------------|---|
|                                     | General Ledger           | Cipfa Matrix Testing                 | 20         | 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                 | 20         | Internal Control Environment  |
|                                     | Council Tax and NDR      | Cipfa Matrix Testing                 | 20         | Internal Control Environment  |
|                                     | Establishment Visits     | School Funds Imprest Accounts        | 30         | Internal Control Environment  |
|                                     | Follow –up               | Sample Testing                       | 30         | Compliance  |
| <b>Total Continuous Monitoring</b>  |                          |                                      | <b>230</b> |   |
| Verification Activity /Short Audits | Leader & Flag            | File and Claim review                | 10         | Evidence Compliance with award Criteria   |
|                                     | LGBF                     | Accuracy of Submission               | 10         | Accuracy of submission  |
|                                     | Gifts and Hospitality    | Recording and Reporting Arrangements | 15         | Compliance with Policy & Internal control environment   |
|                                     | Travel and Subsistence   | System and Manual Claims             | 15         | Authorisation and Controls  |
|                                     | Stores and Stock Control | Stores and Stock Control             | 15         | Access, Security and record keeping   |
|                                     | Project verification     | Grant claims                         | 15         | Verification & sign off   |
| <b>Total Verification</b>           |                          |                                      | <b>80</b>  |   |
| Internal Audit Management           |                          |                                      | 100        | Planning & reporting<br>Risk Management<br>Service Support and Advice<br>Project Support and Advice |
| Contingency                         |                          |                                      | 40         | Investigations & Ad hoc requests  |
| <b>Total Available Audit Days</b>   |                          |                                      | <b>970</b> |   |