

AUDIT COMMITTEE

12 MARCH 2013

INTERNAL AUDIT PLAN 2013/14

REPORT OF INTERNAL AUDIT MANAGER

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RECENT REFERENCES:

AUD046 – Internal Audit Progress Report to 31 October 2012 – 4 December 2012

AUD040 – Draft Public Sector Internal Audit Standards – 25 September 2012

AUD039 – Internal Audit Progress Report to 31 August 2012 – 25 September 2012

AUD029 – Internal Audit Plan 2012/13 – 12 March 2012

PS442 – Internal Audit Strategy and Audit Plan 2011/12 to 2013/14 – 7 March 2011

EXECUTIVE SUMMARY:

This report outlines the Internal Audit arrangements for the 2013/14 financial year, including the Internal Audit Plan for 2013/14. This is year three of the three year audit plan and strategy previously approved on 7 March 2011.

The proposed Internal Audit Plan is linked to the Corporate Risk Register. It has been reviewed and amended to address changes in organisational structure, objectives and priorities (in line with the Internal Audit Strategy).

The resources available in the plan for 2013/14 have decreased due to restructuring of the Internal Audit Team in 2012 which reduced the previously planned audit resources of 3.33 full time equivalent (FTE) employees to 2.83 FTE.

Other changes to the plan include reinstating all audits classified as Core Audits

(Compulsory) as full annual compliance audits.

The Performance Management Team and Corporate Management Team have been consulted with when developing the plan at meetings on 19 February 2013 and 26 February 2013 respectively.

The proposed Internal Audit Plan for 2013/14 is shown in tabular format at Appendix B of this report.

RECOMMENDATIONS:

- 1 That the Internal Audit Plan for 2013/14 be approved.

AUDIT COMMITTEE

12 MARCH 2013

INTERNAL AUDIT PLAN 2013/14

REPORT OF INTERNAL AUDIT MANAGER

DETAIL:

1 Introduction

- 1.1 The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 (to be replaced by the Public Sector Internal Audit Standards on 1 April 2013) requires that the Internal Audit Manager produces an audit strategy. The strategy is a high level statement of how the internal audit service will be delivered and developed in accordance with the terms of reference and how it links to the organisational objectives and priorities.
- 1.2 The Audit Strategy, approved by Principal Scrutiny Committee on 7 March 2011, is not significantly affected by the changes to the original plan for 2013/14. The objectives of the strategy remain relevant; however there are changes which relate to the joint working protocol agreement with External Audit and the future provision of the Internal Audit Service including the resources / skills required to deliver the strategy.

2 Public Sector Internal Audit Standards

- 2.1 The Public Sector Internal Audit Standards will come into effect on 1 April 2013 and will apply statutorily to UK central and local government. The Council's Internal Audit Charter and Internal Audit Strategy will need to be reviewed and where appropriate revised to address the requirements of the Standards. The proposed charter and strategy will be drafted and presented to the Audit Committee for consideration following the completion of the review of the Internal Audit Service.

3 Internal Audit Plan 2013/14

- 3.1 The Internal Audit Strategy and Audit Plan 2011/12 to 2013/14 was presented and approved at Principal Scrutiny Committee on 7 March 2011. As required by the Internal Audit Strategy, the annual plan for 2013/14 has been reviewed and amended to address changes in the Council's organisational structure, objectives and priorities.
- 3.2 The Internal Audit Plan for 2013/14 has been prepared in consultation with the Performance Management Team and Corporate Management Team using a risk-based approach, also taking into account the:
- a) Corporate Risk Register – October 2012

- b) Internal Audit Plan 2012/13, reviewing those audits not completed and removed from the plan
- c) Results of the consultation with Senior Managers to identify emerging risks, changes in priorities and objectives
- d) Corporate Project Register
- e) Annual Governance Report 2011/12 (presented to Audit Committee on 25 September 2012)
- f) Annual Audit Letter (presented to Audit Committee on 4 December 2012)

3.3 The proposed Internal Audit Plan for 2013/14 is presented in tabular format at Appendix B. The table shows the original plan; proposed revisions and comments providing an explanation for the revision. In summary the changes include a reduction of days available following the restructuring of the Internal Audit Service; an adjustment of the days allocated to audits to take account of all core audits (compulsory) being reinstated as full annual compliance audits; adoption of more efficient audit working practices and inclusion in the plan of four of the five audits not completed in 2012/13.

3.4 For 2011/12 an agreement was in place with the Audit Commission and it is assumed that this will be honoured by Ernst and Young during the transition period in 2012/13. For 2013/14 all Core Audits (Compulsory) will be initially classified as full annual compliance audit until a joint working protocol has been agreed.

3.5 Six audits originally planned for 2013/14 have been removed. The audits were removed using a risk-based approach taking due consideration for activities which may directly impact on the successful delivery of the Community Strategy. The proposal to remove the audits was in agreed with the Corporate Management Team and consultation with the Performance Management Team.

OTHER CONSIDERATIONS:

4 SUSTAINABLE COMMUNITY STRATEGY AND CHANGE PLANS (RELEVANCE TO):

4.1 Internal Audit contributes through the annual audit plan to the corporate governance arrangements of Winchester City Council, which in turn supports the achievement of the objectives of the Community Strategy and Change Plans.

5 RESOURCE IMPLICATIONS:

5.1 A number of changes have been made to the original plan for 2013/14, one being the resources available in the plan for 2013/14 which have decreased due to restructuring of the Internal Audit Team in 2012. This reduced the previously planned audit resources of 3.33 full time equivalent (FTE) employees to 2.83 FTE.

6 RISK MANAGEMENT ISSUES

- 6.1 The Internal Audit plan for 2013/14 is linked to the Corporate Risk Register to ensure, where possible and appropriate, Internal Audit review those areas or activities considered to be the most significant risk.

BACKGROUND DOCUMENTS:

Working papers and Audit Reports held within the Governance Group (some exempt).

APPENDICES:

Appendix A – Internal Audit Strategy for 2011/12 to 2013/14

Appendix B – Proposed Internal Audit Plan for 2013/14

APPENDIX A

Internal Audit Strategy for 2011/12 to 2013/14**Introduction**

The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 requires that the Internal Audit Manager produces an audit strategy¹. The strategy is a high level statement of how the internal audit service will be delivered and developed in accordance with the terms of reference and how it links to the organisational objectives and priorities.

Internal Audit Objectives and Outcomes

To deliver an assurance function that provides an independent and objective opinion to the organisation on the control environment which comprises the systems of governance, risk management and internal control. This is achieved by evaluating its effectiveness in achieving the organisation's objectives. Internal Audit will objectively examine, evaluate and report on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.

The three year audit plan shown in Appendix B provides specific detail on how Internal Audit will deliver the required assurance function. The objective is to complete at least 95% of the annual plan for each year and to ensure that the outputs from the audits are reported to the appropriate level of management, that management agree to address areas of concern and that the results are reported to the Audit Committee. The outcomes from these reports and on-going advice and assurance should result in maintaining and where necessary improving the internal control framework of the Council.

A clear objective is to provide an audit service that provides assurance on the key financial systems of the Council, is actively involved in major projects / system developments (to provide timely opinions i.e. not after the event but in advance of), is a service that customers feel they can come to when necessary in confidence and will receive a professional and responsive level of advice and assurance. Contingencies are also built into the plan to help address any issues arising of concern be it through officer error or potentially acts of a fraudulent nature.

There are also budgets under on-going activities that seek to provide a pro-active role from Internal Audit in providing advice and assurance to management and working with others (including External Audit) to deliver where appropriate a 'joined up' approach to making the most of the special skills and knowledge Internal Audit have within the Council. The Audit Plan to deliver this is split into the following five categories:

¹ The Public Sector Internal Audit Standards replace the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006, with effect on 1 April 2013

Core Audits (Compulsory) - There is a requirement that these audits are undertaken annually and they form a key part of the opinion that the External Auditors make on the adequacy of the Council's Internal Audit arrangements. An agreement is in place that seeks for Internal Audit and External Audit to be able to place reliance on each others work through a joint working protocol that will enable greater efficiencies in the use of audit resources through internal audit over a three year period undertaking a systems flowcharting and walk through test approach instead of full annual compliance audits.²

Corporate/Cross Departmental Audits - These audits involve the review of internal control and performance areas that potentially have an effect on the whole organisation. Most of these will be directly linked/ identified in the Corporate Risk Profiles / Registers.

Service or Activity Audits - These are about reviewing specific services or activities and the systems and processes in use. Obviously there are a large number of these types of audit within the Council. The priority in the audit planning process is to ensure adequate audit coverage for the Core audits and then the Corporate/Cross Departmental audits. Resources dictate that IA have to prioritise service or activity audits and this is where the IA evaluation of the risks helps to determine which services or activities should be put forward in the draft audit plans.

On-going Activities - These are the items that support the framework in which Internal Audit undertakes its activities and in providing a pro-active and responsive service to management and other key stakeholders,

Contingencies - These are in place to resource special investigations and Section 151 Officer requests to undertake audit work.

Links to Winchester City Council's Objectives and Priorities

The Internal Audit plan is linked to the Corporate Risk Profile/Register as appropriate, to ensure that Internal Audit review those areas considered to be of the most significant risk.

The three year plan will be reviewed annually and amended as necessary to address any change in organisational structure, objectives or priorities. The plan will be approved by the Audit Committee (previously Principal Scrutiny Committee) and the plan will continue to be reviewed to ensure they are in line with the risk profile/register and as a consequence have an audit programme closely linked to the Sustainability Community Strategy and Corporate Business Plan.

² For 2011/12 this agreement was in place with the Audit Commission and it is assumed that this will be honoured by Ernst and Young during the transition period in 2012/13. For 2013/14 all Core Audits (Compulsory) will be initially classified as full annual compliance audit until a joint working protocol has been agreed.

Internal Audit's contribution to Corporate Governance

The Internal Audit Manager is a member of the Corporate Governance Group and supports the governance arrangements of the Council through bringing emerging audit findings to the Group which are relevant to their remit. The IA Manager also seeks to support continuing good governance by annually providing a presentation and facilitating workshops on Good Governance and the governance self assessment process for senior management.

The Internal Audit Plan makes a direct contribution to the Governance of the Council and the outcomes from the plan contribute to providing independent assurance on the Council's governance arrangements and in identifying areas where management action is needed to improve the control environment of the Council's operations.

Internal Audit also undertakes an annual review of the Council's governance framework and produces a report to senior management on the findings of the review.

The Internal Audit Manager produces an annual audit report within which an opinion is provided on the Council's internal control framework based on the results of the completion of the annual audit plan. This in-turn can have a direct impact on the Annual Governance Statement that the Corporate Governance Group produces on behalf of the Council.

Local and National Issues and the Role of Internal Audit

A key part in producing the audit plans for future years is the consideration of local and national issues and how Internal Audit can through its role within the Council contribute to addressing these.

For Internal Audit to best make a contribution that 'adds value' and provides an adequate level of assurance this needs to formally evaluate these when planning future audit activities. This is achieved through a number of initiatives:

- Reviewing risk profiles / registers for the Council and making a judgement on whether they are up to date and the process behind them is robust enough to place reliance on them. If the answer is yes, cross referencing the audit plan to the corporate / strategic risks the Council has identified.
- If the Internal Audit Manager considers that a further risk analysis is undertaken by Internal Audit to help in the creation of the audit plan then this will take place. Internal Audit have a risk evaluation model that has a number of attributes that are appropriately weighted to the changes that have occurred in the service / subject area, materiality, profile, etc. and this risk analysis can directly contribute to providing audit assurance on the internal control environment that in turn provides assurance at a Corporate Governance level.
- In producing an 'umbrella' three year audit programme, the Internal Audit Manager seeks to identify and provide adequate audit coverage to the Council in

providing assurance on all areas that would or could have a significant impact on the Council's delivery of key objectives and priorities and compliance with legislation and the Council's own Constitution. In producing this, a full consultation process is undertaken with all managers through the Corporate Management Team, Performance Management Team and the Senior Management Team. The audit plan after this consultation process is reported to the Audit Committee for debate and approval.

- The three year 'umbrella' audit plan is reviewed on an annual basis to ensure it meets the needs of the Council and is mindful of local and national issues.

Provision of the Internal Audit Service and the Resources / Skills required to deliver the Strategy³

Internal Audit Services are provided in partnership with Havant Borough Council and Test Valley Borough Council, through a three way shared service.

The Audit Manager is shared equally between each site with his time allocated as a third to each Council. The Internal Audit Manager, however, ensures that he is fully available to each Council in the Partnership whether working on or off-site and this is a key element in the partnership approach and flexible work force planning.

The Internal Audit Partnership expanded from 1 April 2010 to include Test Valley Borough Council. To create a structure that could be robust and sustainable a principal auditor role was created at each of the partnering Councils to directly support the Internal Audit Manager in delivery of his multi-site role and responsibilities. The Principal Auditor role has a proportion of time allocated to monitoring, reviewing and performance managing the audit teams and as a direct report to the Internal Audit partnership Manager.

The Audit Partnership has in place one manager, three principal auditors, three senior auditors and two auditors. The partnership has developed shared performance measures, systems and working practices based on best practice and in compliance with the Code of Practice (CIPFA).

The Partnership Audit Team is made up of significant experience. The Internal Audit Manager is a fully qualified / Certified Member of the Institute of Internal Auditors and has thirty years experience of Internal Auditing; three other auditors within the Partnership are also qualified to the same level. In addition to this all auditors within the Partnership have as a minimum an accounting qualification or auditing qualification with the exception of one who is qualified by a significant number of years within Internal Audit.

There are robust and in-depth specialist skills within the Partnership. The Partnership has a qualified IT Auditor, specialists on contracts and procurement, financial management, fraud work, facilitating management workshops on risks and controls, governance and risk management.

³ The current partnership arrangements will end on 31 March 2013 and the future provision of Internal Audit Services is currently subject to an ongoing review.

Within the Partnership the Internal Audit Manager seeks to ensure the most effective, efficient and economic use of resources to the benefit of each partnering Council. This is achieved by the continued assessment of priorities and utilising the skills, knowledge and experience of the auditors for the benefit of all and where appropriate undertaking audits in partnership.

The final objective is the delivery of an Internal Audit Service (through Partnership) that provides each partnering Council with an adequate level of Audit assurance to contribute to the Governance requirements and compliance with legislative and the Council's own Constitution requirements.

John Cummins
Internal Audit Partnership Manager
27 February 2011

Proposed Internal Audit Plan for 2013/14

<u>REF.</u>	<u>AUDIT TYPE</u>	<u>SUBJECT</u>	<u>DETAILS (WHAT IS TO BE COVERED IN THE AUDIT)</u>	<u>RISK REGISTER REF.</u>	<u>AUDIT YEAR 2013-14 Original</u>	<u>AUDIT YEAR 2013-14 Revised</u>	<u>Comments</u>
1	CONTINGENCIES	S151 Requests	Provision for special audit reviews requested by the S151 Officer in support of the role.	CR5010 - Financial Management	10	10	n/a
2	CONTINGENCIES	Special Investigation	Provision for special investigation reviews that may arise from suspected irregularities, theft, fraud or significant internal control issues or problems that arise.	CR5010 - Financial Management	40	30	Number of days reduced following consultation with PMT and CMT
3	CORE AUDIT (COMPULSORY)	Accounting system	Accountancy, Treasury Management and VAT. Areas to be covered include: Main Accounting Systems; Medium Term Financial Plan, Budgetary Control and Profiling; Journal Entries; End Year Procedures; Coding Structure; Feeder Systems; Cash Bank Balances; Cheque Control. Plus compliance with IFRS.	CR5004 - Financial Strategy, CR5010 - Financial Management	27	0	Replaced by three separate audits of Budgetary Control; Main Accounting: Treasury Management

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4	CORE AUDIT (COMPULSORY)	Budgetary Control	<p>The audit will specifically cover the following areas;</p> <ul style="list-style-type: none"> • Budgetary control procedures; • Budget setting arrangements; • Budget variances-identification and investigation; • Budget monitoring and control; • Virements; and • Application of IFRS requirements. 	CR5004 - Financial Strategy, CR5010 - Financial Management	0	12	Replaces Accounting System Audit (Ref 3)
5	CORE AUDIT (COMPULSORY)	Main Accounting	<p>The audit will specifically cover the following areas;</p> <ul style="list-style-type: none"> • Policies and Procedures; • Reliability and Integrity of Transactions; • Completeness and Accuracy of Records; • Journal Entries and Manual Adjustments; • System Security; and • Year End Procedures. 	CR5004 - Financial Strategy, CR5010 - Financial Management	0	12	Replaces Accounting System Audit (Ref 3)

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6	CORE AUDIT (COMPULSORY)	Treasury Management	The audit will specifically cover the following areas; <ul style="list-style-type: none"> • Policies and Procedures; • Security of Assets; • Cash Flow Forecasting; • Recording of Investments and Loans Secured; • Monitoring & Reporting; and • Management Information. 	CR5004 - Financial Strategy, CR5010 - Financial Management	0	12	Replaces Accounting System Audit (Ref 3)
7	CORE AUDIT (COMPULSORY)	Asset Management	Fixed Asset Register, revaluation of assets, renewal of leases.	CR5002 - Silverhill development, CR5003 - Asset Management, CR5010 - Financial Management	17	12	Number of days reduced following adoption of new audit working practices

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8	CORE AUDIT (COMPULSORY)	Benefits	Housing and Council Tax Benefits. Includes: Fraud Prevention and Detection; Administration and Assessment; Payment and Output; Overpayments; Accounting; Performance Review. Also new upgraded version of iWorld to review.	CR5010 - Financial Management	27	23	Number of days reduced following adoption of new audit working practices
9	CORE AUDIT (COMPULSORY)	Car Parks	Income reconciliation for all activities and review of contracted out services for the collection of income and car park maintenance expenditure. Pay and display car parks. Off street car parking. Permits. Fixed Penalty Notices.	CR5010 - Financial Management	17	12	Number of days reduced following adoption of new audit working practices
10	CORE AUDIT (COMPULSORY)	Cash collection	Review of the systems and procedures for all areas where cash income is received. Including review of income trends and the control environment for all cash payments.	CR5010 - Financial Management	22	17	Number of days reduced following adoption of new audit working practices

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11	CORE AUDIT (COMPULSORY)	Council tax	Council Tax (will be undertaken at same time as NNDR audit). Areas to be covered include: Valuation; Liability; Billing; Collection and Refunds; Recovery and Enforcement.	CR5010 - Financial Management	12	12	n/a
12	CORE AUDIT (COMPULSORY)	Creditors	Purchasing. Areas to be covered include: Ordering; Receipt of Goods/Services; Payments; Computer System; Financial Reconciliation.	CR5010 - Financial Management	17	12	Number of days reduced following adoption of new audit working practices
13	CORE AUDIT (COMPULSORY)	Debtors	Debtors. Areas to be covered include: Raising of Accounts; Collection; Non-Payment; Write-Offs; Payment; Computer System	CR5010 - Financial Management	7	12	Reinstated as full annual compliance audit in 2013/14
14	CORE AUDIT (COMPULSORY)	Housing Rents	Review of the collection of rents, management of void property contract, arrears, including former tenant arrears, etc.	CR5005 - HRA Reform, CR5010 - Financial Management	32	23	Number of days reduced following adoption of new audit working practices

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15	CORE AUDIT (COMPULSORY)	NNDR	NNDR. (will be undertaken at the same time as the Council tax audit). Areas to be covered include: Changes arising through the Business Rate Retention Scheme; Valuation; Liability; Billing; Collection and Refunds; Recovery and Enforcement. Re-distribution of the BID Levy in 2013/14.	CR5010 - Financial Management	12	15	Number of days increased to take account of changes arising through the adoption of the Business Rates Retention Scheme
16	CORE AUDIT (COMPULSORY)	Payroll	Payroll. Areas to be covered include: Starters; Leavers; Deductions; Variations to pay; Payments; Computer System; Financial Reconciliations; Establishment List to Payroll reconciliations; Temporary and Casual Staff Payments.	CR5010 - Financial Management	22	18	Number of days reduced following adoption of new audit working practices

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17	CORE AUDIT (COMPULSORY) AND ON-GOING ACTIVITIES	Follow ups	Essential audits to follow up on the implementation of accepted recommendations. Periodic reports to be produced for the Audit Committee.	CR5010 - Financial Management, CR5011 - Control Weaknesses identified by Internal Audit.	17	12	Number of days reduced following adoption of new audit working practices
18	CORPORATE/CROSS SERVICE AUDITS	Business continuity planning	Disaster recovery including: testing of off-site arrangements, resource assessments, BCP plans, accessibility of systems and back ups.	CR5009 - Business Continuity	12	0	Removed from audit plan following consultation with PMT and CMT
19	CORPORATE/CROSS SERVICE AUDITS	Code of Conduct	Compliance with both employee and member Codes of Conduct, review to include gifts and hospitality and register of interests.	CR5015 - Changes to Governance Arrangements	0	6.5	Not completed in 2012/13 and brought forward into 2013/14 audit plan

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20	CORPORATE/CROSS SERVICE AUDITS	Communications	Review of Communications Strategy. Also review of all the mechanisms we have in place will include the Customer Service Centre, Internet, etc.	Not linked to Corporate Risks but identified for review as part of the audit consultation process.	13	0	Removed from audit plan following consultation with PMT and CMT
21	CORPORATE/CROSS SERVICE AUDITS	Contracts	VFM and accountability and compliance with Contract Procedure Rules and Financial Procedure Rules. Including current and some final account audits.	CR5007 - Performance and Project Management, CR5012 - Shared Services	23	0	Replaced by specific audit of the Leisure Contract (RPLC / Meadowside)
22	CORPORATE/CROSS SERVICE AUDITS	Corporate Governance	Supporting the Council in the Self Assessment Process and providing an annual audit opinion based on the work of Internal Audit. Sample checks to be undertaken on a selection of completed self assessments.	CR5012 - Shared Services, CR5015 - Changes to Governance Arrangements	13	12	Number of days reduced following adoption of new audit working practices

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23	CORPORATE/CROSS SERVICE AUDITS	Data Protection and Freedom of Information	Review of systems and procedures to ensure compliance.	CR5015 - Changes to Governance Arrangements	17	12	Number of days reduced following adoption of new audit working practices
24	CORPORATE/CROSS SERVICE AUDITS	Data Security and Management	To cover electronic and manual security and the use of the EDRMS.	CR5015 - Changes to Governance Arrangements	13	12	Number of days reduced following adoption of new audit working practices
25	CORPORATE/CROSS SERVICE AUDITS	Fraud Prevention	A range of audit activities / reviews covering officers / members expenses, cash ups, income / expenditure variances, renovation grants / loans, etc.	CR5011 - Control Weaknesses identified by Internal Audit	23	18	Number of days reduced following adoption of new audit working practices
26	CORPORATE/CROSS SERVICE AUDITS	Health and safety at work	Corporate review of systems and procedures.	CR5017 - Health and Safety	17	12	Number of days reduced following adoption of new audit working practices
27	CORPORATE/CROSS SERVICE AUDITS	ICT Shared Service	Review of Partnership arrangements	CR5012 - Shared Services	0	12	Not completed in 2012/13 and brought forward into 2013/14 audit plan

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28	CORPORATE/CROSS SERVICE AUDITS	Performance and Risk Management	Review of the performance and risk management framework and performance indicators for completeness, accuracy, timeliness and reporting. Will include a review of the use of the Performance Management System Covalent in recording, managing and reporting of indicators.	CR5007 - Performance and Project Management	13	12	Number of days reduced following adoption of new audit working practices
29	CORPORATE/CROSS SERVICE AUDITS	Commissioning	Review of procurement of goods and commissioning in how we deliver services. Will include partnership working, shared service delivery, contracting out whether it's the public sector, voluntary bodies or private sector organisations.	CR5001 - Climate Change, CR5008 - Equality Assessment, CR5012 - Shared Services	18	12	Number of days reduced following adoption of new audit working practices

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30	CORPORATE/CROSS SERVICE AUDITS	Project management	Use and application of best practice guidance. Will include the review of the corporate control framework for project management and monitoring.	CR5007 - Performance and Project Management	13	0	Removed from audit plan following consultation with PMT and CMT
31	CORPORATE/CROSS SERVICE AUDITS	Software Licensing and management of ICT Assets	Review of compliance with software licensing requirements and the Copyright Act. Also review of the inventory control for the ICT asset base including acquisitions and disposals.	CR5015 - Changes to Governance Arrangements	0	12	Not completed in 2012/13 and brought forward into 2013/14 audit plan
32	CORPORATE/CROSS SERVICE AUDITS	Telecommunications	Telecommunications review of the use of Mobiles, land Lines, Faxes, Remote Access Links.	CR5017 - Health and Safety	13	12	Number of days reduced following adoption of new audit working practices
33	ONGOING ACTIVITIES	Advice and Assurance to Customers as required.	Consultancy role of internal audit as identified in the Audit and Account Regulations 2003, 'Consultancy - (d) advisory services'.	Potentially CR5001 to CR5017	25	25	n/a

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34	ONGOING ACTIVITIES	Anti Fraud and Corruption Policy (training and communications).	Consultancy role of internal audit as identified in the Audit and Account Regulations 2003, 'Fraud- and irregularity-related work - (e)'. 	CR5015 - Changes to Governance Arrangements	5	5	n/a
35	ONGOING ACTIVITIES	Audit Planning and Reporting	Producing and delivering quarterly and end of year performance and opinion audit reports, plus training and presentations to promote effective internal control. Includes attendance at Committees.	CR5007 - Performance and Project Management, CR5011 - Control Weaknesses identified by Internal Audit	30	30	n/a
36	ONGOING ACTIVITIES	External Audit Liaison	Includes quarterly meetings.	CR5015 - Changes to Governance Arrangements	6	6	n/a
37	ONGOING ACTIVITIES	NFI	Pro-active role by IA co-ordinating data matching as part of the National Fraud Initiative.	CR5010 - Financial Management	10	10	n/a

<u>REF.</u>	<u>AUDIT TYPE</u>	<u>SUBJECT</u>	<u>DETAILS (WHAT IS TO BE COVERED IN THE AUDIT)</u>	<u>RISK REGISTER REF.</u>	<u>AUDIT YEAR 2013-14 Original</u>	<u>AUDIT YEAR 2013-14 Revised</u>	<u>Comments</u>
38	ONGOING ACTIVITIES	Role in Major Projects	Review of implementation of new systems and/or the use of effective project management.	CR5010 - Financial Management	30	30	Proposed projects selected include CIL, Business Support Team, New Homes Delivery
39	ONGOING ACTIVITIES	Role on Governance Group	Attendance at meetings and assisting in the self assessment process.	CR5015 - Changes to Governance Arrangements	3	3	n/a
40	SERVICE AUDIT	Environmental Protection	Food safety, health and safety (external enforcement) and infectious diseases.		17	0	Removed from audit plan following consultation with PMT and CMT
41	SERVICE AUDIT	Guildhall	Review on an annual basis of different elements of the Guildhall to provide an on-going audit review role as requested by the HOS.	CR5010 - Financial Management	13	12	Number of days reduced following adoption of new audit working practices
42	SERVICE AUDIT	Housing Term Contract (Responsive maintenance and void repairs)	Review of the client management of the Housing Term Maintenance Contract including repairs to void properties.	CR5010 - Financial Management	13	0	Removed from audit plan following consultation with PMT and CMT

<u>REF.</u>	<u>AUDIT TYPE</u>	<u>SUBJECT</u>	<u>DETAILS (WHAT IS TO BE COVERED IN THE AUDIT)</u>	<u>RISK REGISTER REF.</u>	<u>AUDIT YEAR 2013-14 Original</u>	<u>AUDIT YEAR 2013-14 Revised</u>	<u>Comments</u>
43	SERVICE AUDIT	Leisure Contract	Review of client management arrangements.	CR5010 - Financial Management	0	12	Not completed in 2012/13 and brought forward into 2013/14 audit plan
		Possible c/fwd of work in progress but not completed at year end			10	15	
		Resources required for the Audit Plan			629	524.5	
		Resources available for the Audit Plan			628	524.5	
		Surplus/Deficit of days available			-1	0	