

## Appendix1. Audit Plan 2017/18

INTERNAL AUDIT ANNUAL 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	10	Arrangements for compliance with HMRC VAT rules
		Earmarked Reserves	10	Review of Earmarked Reserves – Policy, Controls and monitoring
<b>Total Cross Cutting</b>			<b>120</b>	
<b>CUSTOMER SERVICES</b>				
Customer and Support Services	Procurement	Catering Services	20	Arrangements for 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	Human Resources	Recruitment and Selection	20	Compliance with legislative /policy requirements and control review
<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

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<b>Total Health and Social Care Partnership</b>			<b>60</b>	
<b>COMMUNITY SERVICES</b>				
Community and Culture	Housing	Strategic Housing Fund	20	Lending /Award Control environment
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, 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	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 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 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 Risk Management Service Support and Advice Project Support and Advice
Contingency			40	Investigations & Ad hoc requests
<b>Total Available Audit Days</b>			<b>970</b>	