

DRAFT AUDIT PLAN 2016/17**Annex 1**

REF.	AUDIT TYPE	SUBJECT	DETAILS (WHAT IS TO BE COVERED IN THE AUDIT)	AUDIT YEAR 2015-16	AUDIT YEAR 2016-17	Notes
1	CONTINGENCIES	S151 Requests	Provision for special audit reviews requested by the S151 Officer in support of his role.	20	20	
2	CONTINGENCIES	Special Investigations	Provision for special investigation reviews that may arise from suspected irregularities, theft, fraud or significant internal control issues.	25	25	Compliance with the Council's Anti Fraud and Corruption Policy.
3	CONTINGENCIES	OSCOM requests	Areas agreed through the protocol (work plan)	-	10	Protocol to be developed with Cllr Tilling
4	CORE (COMPULSORY) AUDIT	Accounting system	Areas to be covered include: Main Accounting Systems; Medium Term Financial Plan, Budgetary Control and Profiling; Journal Entries; End of Year Procedures; Coding Structure; Feeder Systems; Cash Bank Balances; Cheque Control; Compliance with IFRS, VAT.	18	20	To include a review of changes in key staff and coverage of work.
5	CORE (COMPULSORY) AUDIT	Treasury Management	Treasury Management. To cover Council loans and borrowing.	10	10	To include a review of changes in key staff, coverage of work, procedures and cash flow.
6	CORE (COMPULSORY) AUDIT	Asset Management	Strategic Asset Management (including Asset management Plan, Fixed Asset Register, valuation of assets, disposals & acquisitions etc) Industrial Estates management and income (including leases, rental income and rent reviews, Capital Accounting, Town Centre Management, Public Halls, Premises management (including building security), Public convenience & building cleaning.	13	10	Different scope to be produced for each year, using risk based approach, to ensure full coverage of Asset Management over 3 year plan. 2016-17 to cover property and land.
7	CORE (COMPULSORY) AUDIT	Benefits	Housing, Benefits and Universal credit. Includes: Fraud Prevention and Detection (SFIS impact); Administration and Assessment; Payment and Output; Council Tax Support, DWP system (CIS) access, Overpayments; Accounting; Performance Review.	22	22	Systems elements to be reviewed May/June. Scope of audit will include the roll out of Universal Credit.
8	CORE (COMPULSORY) AUDIT	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 and bank reconciliation	17	18	
9	CORE (COMPULSORY) AUDIT	Council Tax & NNDR	Council Tax (will be undertaken at same time as NNDR audit). Areas to be covered over the include: Valuation; Liability; Billing; Collection and Refunds; Recovery and Enforcement.	22	22	Systems elements to be reviewed May/June. Remainder in Quarter 3 to include amendments to NDR reliefs (e.g. retail & re-occupation). Scope of the audit will include the roll-out of Citizen Access.
10	CORE (COMPULSORY) AUDIT	Creditors	Purchasing. Areas to be covered include: Ordering; Receipt of Goods/Services; Payments; Computer System; Financial Reconciliation.	19	19	

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11	CORE (COMPULSORY) AUDIT	Debtors	Debtors. Areas to be covered include: Raising of Accounts; Collection; Non-Payment; Write-Offs; Payment; Computer System	17	17	
12	CORE (COMPULSORY) AUDIT	Payroll	Payroll. Areas to be covered include: Starters; Leavers; Deductions; Variations to pay; Payments; Computer System; Financial Reconciliations; Establishment List to Payroll Ledgers reconciliations; Temporary and Casual Staff Payments.	15	15	Audit will include liaison with HCC auditors for annual assurance on their review of SAP and management of payroll at HCC. Scope of audit to be focus on integrity of source payroll documentation being submitted to HCC for payment. SAP upgrade due in 2016/17.
13	CORE (COMPULSORY) AND ON-GOING ACTIVITIES AUDIT	Follow ups	Essential audits to follow up on the implementation of accepted recommendations. Periodic reports to be produced for the Audit Panel.	14	14	2 audits (Quarters 1 & 3)
14	CORPORATE/CROSS SERVICE AUDITS	Emergency Planning	Disaster recovery including: testing of off-site arrangements, resource assessments, BCP plans, accessibility of systems and back ups.	-	10	BCP to be covered under "Projects"
15	CORPORATE/CROSS SERVICE AUDITS	Commissioning (inc Procurement & Contracts)	Review of how we commission and deliver services. Will include partnership working, shared service delivery, contracting out (whether it's the public sector, voluntary bodies or private sector organisations).	30	40	There will be some cross over with 'Role on Projects' where contract tendering is significant enough to be treated with a project management approach. Budget reduced to reflect this but if "contingencies" unused at year end to hold additional days in reserve.
	CORPORATE/CROSS SERVICE AUDITS		VFM and accountability and compliance with Procurement legislation, Contract Standing Orders and Financial Procedure Rules. This will include input to the review of Contract Standing Orders.	25		
16	CORPORATE/CROSS SERVICE AUDITS	Corporate Governance	Review of Corporate Governance Framework and supporting the Council in providing an annual audit opinion based on the work of Internal Audit.	10	10	Annual Assurance Opinion required. Supporting the accuracy and completeness of the opinion.
17	CORPORATE/CROSS SERVICE AUDITS	Premises Security	Door entry system - Beech Hurst, Portway, Bourne House, Crosfield Hall, Guildhall etc.	-	8	
18	CORPORATE/CROSS SERVICE AUDITS	Fraud Prevention (Probity reviews)	A range of audit activities based on a rolling programme of probity reviews e.g. covering Officers, cash ups, expenses, cash ups, grants etc.	24	35	Over a three year period will look to cover all activities at least once. For the higher risk areas frequency will be higher than once every three years. Will be made up of multiple small audits undertaken throughout the year. If "contingencies" unused additional days to be held in reserve.
19	CORPORATE/CROSS SERVICE AUDITS	Safeguarding (including Trouble Families)	Ascertain processes in place and corporate approach.	-	7	

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20	CORPORATE/CROSS SERVICE AUDITS	ICT Audits (2)	4 areas to be covered in two separate reviews (15 days each) - Manage budgets & cost + ensure benefits delivery & risk management and security management	-	30	Applied CoBiT framework to assist in the audit planning
21	CORPORATE/CROSS SERVICE AUDITS	Vehicle financing Initiatives	Car Loans, Car leasing, cash for cars	-	10	
22	CORPORATE/CROSS SERVICE AUDITS	Lone working	Follow up on corporate review and risk assessments completed	-	5	
23	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' Budget reflects expected increase in advice and assurance needed as a result of the financial and resource challenges facing LG and the expected impact on the control framework for systems i.e.segregation of duties, resources spent on reconciliationsand monitoring.	15	15	Formal procedure for advice provided to our customers. Budget reflects expected level of advice and assurance needed as a result of the financial and resource challenges facing LG and the expected impact on the control framework for systems i.e. segregation of duties, resources spent on reconciliations and monitoring.
24	ONGOING ACTIVITIES	Anti Fraud and Corruption Policy (training and communications).	Consultancy role of internal audit as identified in the Audit and Account Regulations 2015, 'Fraud- and irregularity-related work - (e)'.	5	5	
25	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.	35	35	
26	ONGOING ACTIVITIES	External Audit Liaison	Includes half yearly meetings.	2	2	
27	ONGOING ACTIVITIES	NFI	Pro-active role by IA taking on as key contact officer co-ordinating data matching as part of the National Fraud Initiative.	7	7	
28	ONGOING ACTIVITIES	Project Management (inc Role on Projects)	Review of major projects and implementation of new systems and providing assurance on the use of effective project management. Use of best practice guidance and application of. Will include the review of the corporate control framework for project management and monitoring.	26	60	See Commissioning..
29	SERVICE AUDIT	Homelessness	To include Bed & Breakfast process and recharging	-	7	
30	SERVICE AUDIT	Disabled Facilities Grant	Review policy, process and controls and ensure compliance for annual return	-	10	Turnover of key staff and policy amendments.
31	SERVICE AUDIT	Planning Enforcement	Review process and controls	-	10	Turnover of key staff. To be undertaken in Quarter 4
32	SERVICE AUDIT	Grounds maintenance	Review process, controls, accountability and ensure vfm	-	10	Last reviewed in 2012-13

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33	SERVICE AUDIT	Street scene	To review street cleansing including removal of fly tips, abandoned vehicles, fixed penalty notices for littering and dog fouling.	-	10	Turnover of key staff
34	SERVICE AUDIT	Car Parks	To review cash collection processes, appeals policy and procedures, permits, payment types & security	-	10	To be undertaken in Quarter 3.
35	SERVICE AUDIT	Planning Policy	To include Neighbourhood Planning (scope to be developed with lead officer)	-	7	Development of the Local Plan
36	SERVICE AUDIT	Members, Mayoral Allowances & Expenses	Review of sysytem, processes and procedures for the Members & Mayoral remuneration.	-	10	To include any recommendations arising from HMRC review
37		Possible c/fwd of work in progress but not completed at year end to final report stage			15	
	TOTAL RESOURCE REQUIRED TO ACHIEVE AUDIT PLAN				590	
	TOTAL STAFF RESOURCE AVAILABLE				590	
	DIFFERENCE				0	

POTENTIAL AREAS FOR REVIEW

Commissioning/Contracts
40 days

Role on Projects
60 days

Leisure Contract
Contract Standing Orders
Lights - Dance Studio
The Depot (Sports Academy)
Temporary staff
Current Contract (Advice & Assurance)
Payments without purchase orders

Leisure Contract
Valley Housing
Plot 37 Walworth
CRM
Corporate Plan Initiatives
BCP
EU - credit/debit cards
FoI - PIR
Andover Magistrates Court
Mobile Working - PIR
IA project procedures (project assurance)
Garden Waste - PIR

PROBITY

35 days

Community Grants

Cash ups, floats, imprests and petty cash, cash collection (inc The Lights)

Officer mileage

Fuel usage

Hire of Halls and High street

Highways - Street & Property naming

Telephones

Purchasing Cards