

Audit Services Annual Audit Plan 2012/13



APPENDIX A

GROUP	AUDIT ASSIGNMENTS	ADVICE and CONSULTANCY	CORPORATE ARRANGEMENTS	SUB TOTAL	CONTINGENCY ALLOWANCE	TOTAL
PLACE	142	10		152	20	172
PEOPLE	179	10		189	20	209
RESOURCES	105	10		115	20	135
CORPORATE CORE	104	90	100	294	20	314
TOTAL	530	120	100	750	80	830

PLACE GROUP

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Building Maintenance	To include: contractual arrangements, process flows, job costing, control of jobs, quality control, billing arrangements.	20
Contract Audit	To include: tendering processes, variations, time extensions, payments, adequacy of documentation, management and supervision arrangements.	15
Dolphin Centre	To include: income and admission controls, IT system controls, classes, promotions, equipment hire and sales, controls over the establishment catering function.	15
CRC Energy Efficiency Scheme	To include: review of the systems and procedures for the collection of data to support the CRC evidence pack and annual reports and management arrangements to track and act upon changes to the scheme.	15
Libraries	To include: library stock, purchasing, income and IT application controls.	12
Trade Refuse	To include: contractual and management arrangements, income collection and control.	10
Cemeteries and Crematorium	To include: review of systems, processes and management arrangements.	10
Horticulture	To include: contractual arrangements for supply/service, billing, income collection and security.	10
Transport – Children’s and Adults	To include: review of contract monitoring arrangements including payments made, systems and processes employed and management arrangements.	10
Parks and Countryside	To include: review of systems, processes and management arrangements.	10
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts	15
CONSULTANCY/ADVICE		
General Provision - inc. audit recommendations follow up	Issues arising within the Group requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	10

APPENDIX A

CONTINGENCY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
GROUP TOTAL		172

PEOPLE GROUP

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Primary/Nursery Schools x 3	To include: arrangements for governance, financial planning, budgetary control, purchasing, income, asset management, data security, payroll and personnel.	12
Contract Monitoring - PFI Scheme	Review of contract monitoring arrangements in place in respect of the PFI scheme.	15
Housing Benefits	To include: benefit payments and overpayments, BACS payment processes, control team functions, system application controls and management processes.	20
Council Tax	To include: system application controls, user security, tax setting, property and debit controls, arrears recovery, bailiffs , income and direct debit controls.	15
Housing Rents	To include: income control, BACS processes, IT system application controls, debit controls, other charges and interface controls.	10
Housing Maintenance - Client	Review of the contract monitoring arrangements for the housing maintenance service.	15
Housing Management	To include: lettings, waiting lists, management and control of rent arrears, wardens services etc.	12
Supporting People	To include: contractual and financing arrangements, payment processes and management controls.	10
School Places	To cover compliance with the approved system, systems and processes employed and management arrangements.	12
Direct Payments	To include: client payment processes, monitoring and management arrangements.	20
Blue Badge Scheme	To include: implementation and operation of the revised scheme.	10
Fostering Services	To include: care management and payment processes.	10
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts.	15

APPENDIX A

Trusts and Funds	Undertake the annual audit of accounts.	3
CONSULTANCY / ADVICE		
General Provision - inc. audit recommendations follow up	Issues arising within the Group requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	10
CONTINGENCY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
GROUP TOTAL		209

RESOURCES GROUP

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Income Collection/Reconciliation	To include: reconciliation controls in respect of income received from all sources, debit and credit card payment systems and controls, departmental banking, departmental receipt books, BACS , cash handling, security.	20
Payroll/HR	To include: residual and feeder controls into the partnership payroll system, including contractual arrangements, incremental progression, honorariums, overtime, sickness management and payment authorization.	10
Balance Sheet Management	An examination of the processes, controls and monitoring arrangements.	10
Budget Management	An examination of the processes, controls and monitoring arrangements.	10
Treasury Management	To include: compliance with relevant legislative requirements, controls over investment and borrowing transactions, contractual arrangements in place with external bodies, controls over PWLB dealings.	10
Property Risk Management System	To include: evaluation of effectiveness of the system, completeness of properties and property files, exception reporting of non-compliance, linkages to Corporate Landlord	15
Sales Ledger	Review the operation of the Sales Ledger with regard to linkages to Xentrall, the overall debt position, systems operated to mitigate outstanding debt and collect arrears, the position on obtaining payment in advance and on offering credit.	15
Creditors	To include: adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts	15
CONSULTANCY / ADVICE		
General Provision - inc. audit recommendations follow up	Issues arising within the Group requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	10

APPENDIX A

CONTINGENCY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
GROUP TOTAL		135

CORPORATE CORE

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Business Continuity	To include: review of arrangements in place including testing regimes.	15
Corporate Governance	To include: a review of the evidence that supports the six monthly Local Code implementation progress reports presented to the Audit Committee.	10
Grants	A review of corporate arrangements in respect of the production, recording and management of grant claims as well as certification of specific grants for awarding bodies as appropriate.	20
Information Governance	A review of systems and processes established to mitigate the information governance risk.	20
Travel, Subsistence and other Allowances	A check that payments made are in accordance with Council Policies and appropriately authorised.	20
Partnerships	A check that partnership working arrangements are in accordance with the requirements stipulated in the Council's Financial Procedure Rules.	15
T.M. Barron Charity	Undertake the annual audit of accounts.	2
Mayor's Charity Fund	Undertake the annual audit of accounts.	2
CONSULTANCY etc.		
Council's New Business Model	Providing advice and assistance as required in the implementation of the Council's Transformation Agenda.	90
CORPORATE ARRANGEMENTS		
Review of Anti-Fraud Arrangements etc	To include: review of the arrangements in place, awareness, publicity, protocols and effectiveness.	15
Training - Corporate Governance Issues	Facilitate a training programme within the Council to raise awareness	15
National Fraud Initiative (NFI)	Co-ordinate the Council's response to the National Fraud Initiative.	15

APPENDIX A

Audit Committee Related	Facilitate and service the Committee as required.	15
External Audit Liaison	Quarterly meetings and regular ad hoc liaison to discuss areas of working, issues arising, to ensure best possible use of audit resources.	10
Managers Assurance Statements including Schools	Co-ordinate the production of Managers Assurance Statements across the Council.	10
Xentrall Audits – Liaison with Stockton BC Internal Audit	Delivery of the protocol between Stockton and Darlington internal audit services concerning the audit of the Xentrall Shared Services Partnership.	5
Risk Management	To include: review of the risk management process, monitoring and management of identified risks, new risks, action/improvement planning to mitigate risks, reporting arrangements and awareness.	5
Annual Review of Internal Audit Effectiveness	Participate in the independent review of Internal Audit Effectiveness as required by the Accounts and Audit Regulations 2011.	5
Annual Governance Statement	Co-ordinate the production of the Annual Governance Statement.	5
CONTINGENCY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
GROUP TOTAL		314