

Audit Services Annual Audit Plan 2011/12



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	Audit Assignments	Advice and Consultancy	Corporate Arrangements	Sub Total	Contingency Allowance	Total
Place Group	167	10		177	20	197
People Group	171	10		181	20	201
Resources Group	143	10		153	20	173
Corporate Core	39	70	100	209	20	229
Total	520	100	100	720	80	800

Place Group

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Contract Audit - Implementation of Capital Process Review	To include: implementation of new arrangements, project management arrangements , tender/selection processes, variations to contracts, time extensions, payment to contractors, adequacy of contractual documentation, systems and procedural documentation, management and supervision arrangements.	30
Waste Contract	Review of the waste management contract monitoring arrangements.	15
Street Scene	Review of the management arrangements, control mechanisms and processes employed by Street Scene.	15
Civic Theatre	To include: review of internal controls operated in respect of the box office and on-line payments systems and front of house activities such as bar and catering sales.	15
Stressholme - Course	To include: utilisation, bookings, facilities management, security, income control, driving range, administration and management arrangements.	12
Stressholme - Catering	To include: stock control, income collection, functions, consumption, vending and security.	10
Housing Maintenance	To include: contractual arrangements, process flows, job costing, control of jobs, quality control, billing arrangements.	20
Car Parking	To include: charging policies, income control, penalty notices and enforcement covering the entire function.	15
European Grants	Audit of specific grants in accordance with European grant terms and conditions.	5
Data Quality	Review of overall management arrangements to secure data quality including the validation of data and risk assessments.	15
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts	15
CONSULTANCY/ADVICE		

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General Provision - inc. audit recommendations follow up	Issues arising within the department requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	10
Contingency Activity Allowance		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
Total Person Days Allocated		197

People Group

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Primary Schools x 13	To include: arrangements for governance, financial planning, budgetary control, purchasing, income, asset management, data security, payroll and personnel.	52
Contract Monitoring - PFI Scheme	Review of contract monitoring arrangements in place in respect of the PFI scheme.	12
Housing Benefits	To include: benefit 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, Orchard Housing 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
Homecare	To include: charging, billing, income collection and management arrangements.	15
Data Quality	Review of overall management arrangements to secure data quality including the validation of data and risk assessments.	15
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts.	15
Trusts and Funds	Undertake the annual audit of accounts.	2
CONSULTANCY / ADVICE		
General Provision - inc. audit recommendations follow up	Issues arising within the department requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	10

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CONTINGENCY ACTIVITY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
Departmental Total		201

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
Estates	To include: management of leases, licenses, rent reviews, sales and acquisitions, allotments, use of land and property and the corporate property risk system.	20
Procurement	Review of Procurement Framework, best practice, value for money.	18
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
Registrars	To include: review of controls and management arrangements over certificate issues, charging, income collection and security of data.	10
Administration of Client Finances	Review of supervisory and management controls and the operation of the client monies software.	10
Xentrall Management Arrangements	Review of the service management arrangements for the functions within Xentrall Shared Services.	10
Data Quality	Review of overall management arrangements to secure data quality including the validation of data and risk assessments.	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		

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General Provision - inc. audit recommendations follow up	Issues arising within the department requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	10
CONTINGENCY ACTIVITY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
Departmental Total		173

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 Corporate Governance Framework.	10
Grants	A review of corporate arrangements in respect of the production, recording and management of grant claims.	10
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.	70
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
NFI 2010	Co-ordinate the Council's response to the National Fraud Initiative 2010/11.	15
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 departments.	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	5

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	management of identified risks, new risks, action/improvement planning to mitigate risks, reporting arrangements and awareness.	
Annual Review of Internal Audit Effectiveness	Participate in the independent review of Internal Audit Effectiveness as required by the Accounts and Audit Regulations 2006.	5
Annual Governance Statement	Co-ordinate the production of the Annual Governance Statement.	5
CONTINGENCY ACTIVITY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	20
Departmental Total		229