

# Audit Services Annual Audit Plan 2009/10



Audit Services  
Apportionment of the Audit Plan 2009/10



	<b>Audit Assignments</b>	<b>Advice and Consultancy</b>	<b>Corporate Arrangements</b>	<b>Sub Total</b>	<b>Contingency Allowance</b>	<b>Total</b>
<b>Community Services</b>	185	43		228	25	253
<b>Corporate Services</b>	125	83		208	25	233
<b>Children's Services</b>	165	60		225	25	250
<b>Chief Executives</b>	45	10		55	10	65
<b>Core Corporate</b>	99	45	90	234	20	254
	<b>619</b>	<b>241</b>	<b>90</b>	<b>950</b>	<b>105</b>	<b>1055</b>

<b>COMMUNITY SERVICES DEPARTMENT</b>		
<b>Audit Assignments</b>	<b>Brief Synopsis of Work to be Undertaken/Areas of Coverage</b>	<b>Audit Days</b>
Housing Benefits	To include: Local Housing Allowance, BACS payment processes, backdating, overpayments, claims processing, system application controls, management processes, benefit fraud investigations	25
Housing Rents	To include: income control, BACS processes, Orchard Housing system application controls, application of annual rent increases, other charges, interface controls.	15
Contract Audit – Implementation of Capital Process Review	To include implementation of new arrangements, project management arrangements, tendering/selection processes, variations to contracts, time extensions, payments to contractors, adequacy of contractual documentation, systems and procedural documentation, management and supervision arrangements.	30
Information Governance – Data Set Reviews	Review of information process flows and information security including receipt, transmission, retention and disposal of sensitive information.	15
Building Maintenance	To include: contractual arrangements, process flows, job costing, control of jobs, quality control, billing arrangements.	15
Street Scene	Review of the management arrangements and control mechanisms and processes employed by Street Scene.	15
Stores	To include: purchasing, issues, receipts, stock levels, security, fuel dispensing system.	10
Transport	To include,: vehicle maintenance, vehicle hire, control over usage, fuel consumption, vehicle procurement, management arrangements.	10
Stressholme – Course	To include: utilisation, bookings, facilities management, security, income control, driving range, administration and management arrangements,	10
Stressholme - Catering	To include: stock control, income collection, functions, consumption, vending, and security.	10
Adult Services – Direct Payments	To include client payment processes, peer support, monitoring and management arrangements,	10
Adult Services - Contracting	To include adherence to Financial Regulations & Contract Procedure Rules and contract monitoring arrangements.	10
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts.	10

<b>Consultancy / Advice</b>		
Replacement Job Costing System	Provide advice upon control issues and assistance with the implementation of the replacement job costing system and associated modules	15
Adult Services – BPR Review of Information Flows	Provide advice upon control issues and potential stream lining of manual and IT information flows between commissioning, provider and finance functions.	5
Care First	Provide advice upon control issues and assistance with the implementation of relevant CareFirst modules	5
Admin of Client Finances-Bankline upgrade	Providing assistance in the upgrade of Bankline to the web based version for Admin of Client Finances.	3
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.	15
<b>Contingency Activity Allowance</b>		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc). requests from the Director, arising during the course of the year	25
<b>Total Person Days Allocated</b>		<b>253</b>

**CORPORATE SERVICES DEPARTMENT**

<b>Audit Assignments</b>	<b>Brief Synopsis of Work to be Undertaken</b>	<b>Audit Days</b>
Income Collection/Reconciliation	To include: reconciliation controls in respect of income from all sources, including credit and debit card payment systems, departmental bankings, departmental receipt books, BACS, cash handling, security.	20
Council Tax/NDR	To include; system application controls, user security, tax setting, property and debit controls, arrears recovery, bailiffs, income and direct debit controls, AUDDIS paperless direct debit.	15
Payroll/HR	To include: residual and feeder controls into the partnership payroll processing system, including contractual arrangements, incremental progression, honorariums, overtime, sickness management, training.	10
Budget Management	An examination of the processes and controls in place in respect of the Budget monitoring/management process.	10
Balance Sheet Management	An examination of the processes and controls in place in respect of the Balance Sheet management process.	10
Environmental Health	Review of services, Uniform system applications controls, income controls,	10
Contract Management Arrangements – Xentrall	An evaluation of the contract management /monitoring arrangements in place to support effective governance of the Xentrall Shared Services partnership.	15
Car Parking	To include charging policies, income control, penalty notices, enforcement, residents parking schemes.	10
Information Governance –Data Set Reviews	Review of information process flows and information security including receipt, transmission, retention and disposal of sensitive information.	15
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts.	10
<b>Consultancy/Advice</b>		
Darlington and Stockton Partnership	Provide advice and assistance as required in respect of the implementation of the Partnership including governance and associated control environment and operational issues.	25
Plastic Card Industry - Data Security Standard	Lead on the implementation of the PCI Data Security Standard to ensure compliance with mandatory industry standards and the introduction of best practice in respect of plastic card data security.	10

International Financial Reporting Standard - IFRS	Providing advice and assistance as required in respect of the implementation of the new Standard.	18
Finance Practitioners Group	Attendance at the monthly Finance Practitioners Group providing advice, guidance and general input as required.	5
Call/Contact Centre	Provide advice and assistance in the development of processes, both income and non income related to services within the call /contact centre	10
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.	15
<b>Contingency Activity Allowance</b>		
Notional Allowance	Any unforeseen issues or assignments (special investigations etc). requests from the Director, arising during the course of the year	25
<b>Total Person Days Allocated</b>		<b>233</b>

<b>CHILDRENS SERVICES DEPARTMENT</b>		
<b>Audit Assignments</b>	<b>Brief Synopsis of Work to be Undertaken</b>	<b>Audit Days</b>
Hurworth Secondary	To include: the arrangements for governance, financial planning, budgetary control, purchasing, income, asset management, data security, payroll and personnel and re-assessment of compliance against the FMSiS Standard.	12
Hummersknott Secondary	As above	12
Carmel Secondary	As above	12
Branksome Secondary	As above	12
Longfield Secondary	As above	12
Education Village	As above	12
Harrogate Hill Primary	To include: the arrangements for governance, financial planning, budgetary control, purchasing, income, asset management, data security, payroll and personnel and an assessment of compliance against the FMSiS Standard.	6
Heathfield Primary	As above	6
North Road Primary	As above	6
George Dent Nursery	As above	4
Borough Road Nursery	As above	4
Information Governance – Data Set Reviews	Review of information process flows and information security including receipt, transmission, retention and disposal of sensitive information.	15
Youth Service	Examination of processes and controls which support youth service activities	10
Leaving Care Service	To include arrangements for care management, payments to clients, budgetary control and management monitoring.	10
Residential Children’s Homes	To include arrangements for care management, income, purchasing, petty cash, budgetary control, asset management.	10
Schools Finance Support Team	Review of services provided to schools.	10
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts.	10

Trusts and Funds	Undertake the annual audit of accounts	2
<b>Consultancy/Advice</b>		
Schools Assurance Statements	Facilitate the phased roll out of Schools Assurance statements across the Council's primary schools	10
Procedural Documentation for Schools	Provide advice upon and assistance with the production of a comprehensive procedural manual in conjunction with children's services and in consultation with schools.	5
Contact Point	Provide advice upon data migration and other control issues in the implementation of Contact Point.	5
Care First	Provide advice upon control issues and assistance with the implementation of relevant CareFirst modules	5
Financial Management Standard in Schools (FMSiS)	Provide continued support and advice upon the implementation of FMSiS in Darlington schools.	5
Induction for Head Teachers/Bursars/Secretaries	Contribute to the induction process in terms of governance arrangements.	5
Locality Working and Integration Arrangements	Provide assistance with the implementation of locality working and integration arrangements.	5
Commissioning Strategy School Improvement	Provide assistance with the implementation of the commissioning strategy.	5
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.	15
<b>Contingency Activity Allowance</b>		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc) requests from the Director, arising during the course of the year	25
<b>Total Person Days Allocated</b>		<b>250</b>



<b>Chief Executives Department</b>		
<b>Audit Assignments</b>	<b>Brief Synopsis of Work to be Undertaken</b>	<b>Audit Days</b>
European Grants	Audit of specific grants in accordance with European grant terms and conditions.	15
Information Governance – Data Set Reviews	Review of information process flows and information security including receipt, transmission, retention and disposal of sensitive information.	10
Transport	Concessionary fares, capital programme procedures.	10
Creditors	To include adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts.	10
<b>Consultancy/Advice</b>		
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
<b>Contingency Activity Allowance</b>		
Notional Allowance	Any unforeseen issues or assignments (special investigations etc) requests from the Director, arising during the course of the year	10
<b>Total Person Days Allocated</b>		<b>65</b>

<b>CORPORATE CORE</b>		
<b>Audit Assignments</b>	<b>Brief Synopsis of Work to be Undertaken</b>	<b>Audit Days</b>
Data Quality/Performance Indicators	To include: review of overall management arrangements to secure data quality including adequacy of arrangements, validation of data, risk assessments.	25
Corporate Governance	To include: review of the Corporate Governance Framework	15
Grants	A review of corporate arrangements in respect of the production, recording and management of grant claims	10
Local Area Agreement	Provide assurance on the eligibility of expenditure to enable the Director of Corporate Services to sign off the year-end statement of grant usage.	15
Travel/Subsistence and other allowances	To include: systems employed, authorisation, reasonableness of expenditure	10
Inventories	To include: systems employed for acquisitions, disposals, recording and verification of assets.	10
Petty Cash	To include: use of imprest accounts, plastic cards, reasonableness of expenditure, control systems employed.	10
Mayors Charity Fund	Undertake the annual audit of accounts	2
T.M. Barron Charity	Undertake the annual audit of accounts	2
<b>Consultancy etc.</b>		
Anti Fraud Arrangements	To include: review of the arrangements in place, effectiveness, awareness, publicity, protocols.	10
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.	10
Leading Edge Projects	Provide advice, guidance and support to the council's leading edge projects as required	15
General Provision	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
<b>Corporate Arrangements</b>		
Training-Corporate Governance Issues	Facilitate a training programme within the Council to raise awareness of the Corporate Governance Framework and associated issues	15

NFI 2008	Co-ordinate the Council's response to the National Fraud Initiative 2008/9	15
Use of Resources/CAA	Contribute to self assessment against the revised methodology for submission to PwC.	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 resource.	10
Managers Assurance Statements	Co ordinate the production of Managers Assurance Statements across the departments.	10
Annual Governance Statement	Co-ordinate the production of the Annual Governance Statement.	5
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
<b>Contingency Activity Allowance</b>		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc) requests from the Director, arising during the course of the year	20
<b>Total Person Days Allocated</b>		<b>254</b>