

Audit Services Annual Audit Plan 2013/14



APPENDIX A

GROUP	AUDIT ASSIGNMENTS	ADVICE and CONSULTANCY	CORPORATE ARRANGEMENTS	SUB TOTAL	CONTINGENCY ALLOWANCE	TOTAL
PLACE	160	10		170	20	190
PEOPLE	146	10		156	20	176
RESOURCES	155	10		165	20	185
CORPORATE CORE	59	100	100	259	20	279
TOTAL	520	130	100	750	80	830

PLACE GROUP

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Housing/Building Maintenance	Review of the management and monitoring arrangements for the housing and building maintenance services.	25
Housing Rents	To include: income control, BACS processes, IT system application controls, debit controls, other charges and interface controls.	10
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.	20
School Meals	To include: stock control, income collection, consumption, vending and security.	15
Highways Maintenance	An examination of the processes, controls and monitoring arrangements.	15
Development Control and Planning	To include: compliance with statutory requirements, control of applications, charging, income control, appeals and management arrangements.	10
Building Control	To include: compliance with statutory requirements, control of applications, charging, income control, invoicing, treatment of refunds, cancellations and management arrangements.	10
Car Parking	To include: charging policies, income control, penalty notices, enforcement, resident parking schemes.	10
Environmental Health	To include: review of services, computer system application controls and income controls.	10
Markets	To include: market rents, lease agreements, miscellaneous income control, asset control and management arrangements.	10
CCTV	An examination of the processes, controls and monitoring 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	Issues arising within the Group requiring audit input/advice, etc. Follow up	10

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recommendations follow up	of audit recommendations to ensure implementation by the dates agreed with management.	
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		190

PEOPLE GROUP

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Children in Need/Social Fund Payments	To include: a probity check to verify that payments made are in accordance with established policies and a review of management arrangements.	15
Public Health	An examination of the processes, controls and monitoring arrangements following transfer of the function to the Council.	20
Primary Schools x 4	To include: arrangements for governance, financial planning, budgetary control, purchasing, income, asset management, data security, payroll and personnel.	16
Early Years Grants	To include: review of management arrangements and verification that payments made accord with the terms and conditions of grant.	12
Childrens Centres	An examination of the processes, controls and monitoring arrangements.	10
Independent Sector Payments	To include: adherence to statutory regulations, provider contracts and payments, care assessments, care payments, charging policy and debt management.	15
Supported Living Schemes	To include: procedural documentation, care management records, client accounts, expenditure records and transport.	10
Contracts/Tendering – Adults and Childrens	To include: adherence to Financial/Contract Procedure Rules and contract monitoring arrangements.	20
Transport	To include: review of contract monitoring arrangements including payments made, systems and processes employed and management arrangements.	10
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.	3
CONSULTANCY / ADVICE		
General Provision - inc. audit	Issues arising within the Group requiring audit input/advice, etc.	10

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recommendations follow up	Follow up of audit recommendations to ensure implementation by the dates agreed with management.	
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		176

RESOURCES GROUP

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
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.	18
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
Insurance	To include: policy administration, premium payments, claims administration and management arrangements.	10
VAT	To include: accurate and timely completion of VAT returns, accurate accounting for VAT on all taxable activities, monitoring of partial exemption limit, adequacy of documented procedures and appropriate training provided in respect of VAT issues.	10
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
Health and Safety	To include: compliance with statutory legislation, documentation of systems and processes, inspection, monitoring and compliance regimes.	15
Corporate Landlord Function	An examination of the processes, controls and monitoring arrangements.	12
Customer Contact Centre	An examination of the processes, controls and monitoring arrangements.	15
Registrars	To include: review of controls and management arrangements over certificate issues, charging, income collection and security of data.	10
Creditors	To include: adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts	15

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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		185

CORPORATE CORE

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
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.	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
Inventories	To include: systems employed for acquisitions, disposals, recording and verification of assets.	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 e.g. upgrade to the corporate income system, depot relocation, implementation of Care First finance module, decommissioning of services etc.	100
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
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	10

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	working, issues arising, to ensure best possible use of audit resources.	
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.	10
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		279