

**Audit Services
Annual Audit Plan
2015/16**

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GROUP	AUDIT ASSIGNMENTS	ADVICE and CONSULTANCY	CORPORATE ARRANGEMENTS	SUB TOTAL	CONTINGENCY ALLOWANCE	TOTAL
NEIGHBOURHOOD SERVICES AND RESOURCES	157	10		167	20	187
COMMISSIONING	62	145		207	20	227
CHILDREN'S	66	55		121	20	141
ECONOMIC GROWTH	38	5		43	15	58
CORPORATE CORE	57	50	110	217	10	227
TOTAL	380	265	110	755	85	840

NEIGHBOURHOOD SERVICES AND RESOURCES

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.	15
Housing Rents	To include: income control, BACS processes, IT system application controls, debit controls, other charges and interface controls.	10
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 authorization of payments.	10
VAT	To include: accurate and timely completion of VAT returns, accurate accounting for VAT on taxable activities, monitoring of partial exemption limit, adequacy of documented procedures and appropriate training provided in respect of VAT issues.	10
Housing/Building Maintenance	Review of the management and monitoring arrangements for the housing and building maintenance services.	20
Right to Buy	Review of systems, processes and management arrangements.	10
Civic Theatre	To include: review of internal controls operated in the box office and on line payments system and front of house activities such as bar and catering sales.	20
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	12

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	money, control over procurement cards, petty cash accounts	
CONSULTANCY/ADVICE		
General Provision - inc. audit recommendations follow up	Issues arising within the Grouping 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
TOTAL		187

COMMISSIONING

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Responsive Integrated Assessment Care Team - RIACT	Review of systems, processes and management arrangements.	15
Mental Health	Review of systems, processes and management arrangements.	15
Community Safety	Review of systems and processes and management arrangements..	10
Drug and Alcohol Action Team - DAAT	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.	12
CONSULTANCY / ADVICE		
Better Care Fund/Care Act/New Social Care System	Implementation advice, assistance and support.	135
General Provision - inc. audit recommendations follow up	Issues arising within the Grouping 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
TOTAL		227

CHILDREN'S

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Schools x 6	To include: arrangements for governance, financial planning, budgetary control, purchasing, income, asset management, data security, payroll and personnel.	24
School Transport	Review of contract monitoring arrangements including payments made, systems and processes operated and management arrangements..	10
Special Educational Needs	Review of systems, processes and management arrangements.	10
Specialist Family Support	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	12
CONSULTANCY / ADVICE		
New Social Care System	Implementation advice, assistance and support.	45
General Provision - inc. audit recommendations follow up	Issues arising within the Grouping 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
TOTAL		141

ECONOMIC GROWTH

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Estates	To include: management of leases, licenses, rent reviews, sales and acquisitions, allotments, use of land and property.	18
Car Parking	To include: charging policies, income control, enforcement and resident parking schemes.	10
Creditors	To include: adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts	10
CONSULTANCY / ADVICE		
General Provision - inc. audit recommendations follow up	Issues arising within the Grouping requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	5
CONTINGENCY ALLOWANCE		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	15
TOTAL		58

CORPORATE CORE

AUDIT ASSIGNMENTS	Brief Synopsis of Work to be Undertaken/Areas of Coverage	Audit Days
Grants	A review of corporate arrangements for 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 for acquisition, disposal, recording and verification of assets.	10
Mayor's Charitable Fund	Annual audit of accounts	2
CONSULTANCY etc.		
Plastic Card Industry (PCI) Standard Accreditation	Coordinate and undertake work required in order to maintain accreditation.	25
Council's Change Agenda	Providing advice and assistance as required in the implementation of the Council's Change Agenda.	25
CORPORATE ARRANGEMENTS		
Review of Anti-Fraud Arrangements etc	To include: review of the arrangements in place, awareness (including within schools), publicity, protocols and effectiveness.	25
Training - Corporate Governance Issues	Facilitate a training programme within the Council to raise awareness	10
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 working, issues arising, to ensure best possible use of audit resources.	15

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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	10
TOTAL		227