

**Audit Services  
Annual Audit Plan  
2016/17**

**APPENDIX A**

<b>GROUP</b>	<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>NEIGHBOURHOOD SERVICES AND RESOURCES</b>	210	10		220	30	250
<b>CHILDREN AND ADULTS</b>	130	50		180	30	210
<b>ECONOMIC GROWTH</b>	43	10		53	10	63
<b>CORPORATE CORE</b>	77	110	110	297	10	307
<b>TOTAL</b>	<b>460</b>	<b>180</b>	<b>110</b>	<b>750</b>	<b>80</b>	<b>830</b>

## 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
Dolphin Centre - Leisure	To include: income and admission controls, ICT application controls, classes, promotions, equipment hire and sales.	15
Dolphin Centre - Catering	To include: stock control, income collection, functions, consumption, vending and security.	10
Sponsorship	To include: adequacy of documentation,, control over sponsorship packages, billing and income control, management arrangements.	10
Waste Disposal	Review of the waste management contract monitoring arrangements.	15
Vehicles and Plant	To include: fleet and plant acquisition, utilization, inventory, fuel management system, consumption, repairs and servicing, costing, security.	15
Horticulture	To include: contractual arrangements for supply/service, billing, income collection and security.	10
Housing Management	To include: lettings, waiting lists, management and control of rent arrears etc.	10

**APPENDIX A**

Warden Link Service	To include: contractual arrangements for service provision, charging and billing arrangements, management arrangements.	10
Health and Safety	To include: compliance with statutory legislation, inspection and monitoring regimes, compliance systems, documentation of systems and processes.	10
Insurance	To include: policy administration, premium payments, claims administration, management arrangements.	10
Members' Allowances	Review to ensure that payments made are in accordance with the Scheme approved by Council.	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 Grouping requiring audit input/advice, etc. Follow up of audit recommendations to ensure implementation by the dates agreed with management.	10
<b>CONTINGENCY ALLOWANCE</b>		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	30
<b>TOTAL</b>		<b>250</b>

## CHILDREN AND ADULTS

<b>AUDIT ASSIGNMENTS</b>	<b>Brief Synopsis of Work to be Undertaken/Areas of Coverage</b>	<b>Audit Days</b>
Better Care Fund	Review of management and control arrangements.	25
Independent Sector Payments	To include: adherence to statutory regulations, provider contracts and payments, care assessments, care payments, charging policy and debt management.	15
Schools x 5	To include: arrangements for governance, financial planning, budgetary control, purchasing, income, asset management, data security, payroll and personnel.	20
PFI Scheme	Review of contract management arrangements.	10
Fostering Services	To include: care management and payment processes.	10
Adoption Services	Review of adoption management and control arrangements.	10
Children in Need Payments	To include: a probity check to verify that payments made are in accordance with established policies and a review of management arrangements.	10
Residential Children's Homes	To include: arrangements for care management, income, purchasing, petty cash, budgetary control, asset management.	10
Deprivation of Liberty Safeguards	Review of management and control 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>		
Ofsted Improvement Plan Related	Implementation advice, assistance and support.	40
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
<b>CONTINGENCY ALLOWANCE</b>		

**APPENDIX A**

Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	30
<b>TOTAL</b>		<b>210</b>

## ECONOMIC GROWTH

<b>AUDIT ASSIGNMENTS</b>	<b>Brief Synopsis of Work to be Undertaken/Areas of Coverage</b>	<b>Audit Days</b>
Capital Projects	To include: adherence to Capital Process Methodology, project management arrangements, tender/selection processes, variations to contracts, time extensions, payment to contractors, adequacy of contractual documentation, supervision and management arrangements.	25
Planning and Development Control	To include: compliance with statutory requirements, control of applications, charging, income control, appeals and management arrangements.	10
Creditors	To include: adherence to financial/purchasing procedures, value for money, control over procurement cards, petty cash accounts	8
<b>CONSULTANCY / ADVICE</b>		
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
<b>CONTINGENCY ALLOWANCE</b>		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	10
<b>TOTAL</b>		<b>63</b>

## CORPORATE CORE

<b>AUDIT ASSIGNMENTS</b>	<b>Brief Synopsis of Work to be Undertaken/Areas of Coverage</b>	<b>Audit Days</b>
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.	50
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
Mayor's Charitable Fund	Annual audit of accounts	2
<b>CONSULTANCY etc.</b>		
Council's Change Agenda	Providing advice and assistance as required in the implementation of the Council's Change Agenda.	110
<b>CORPORATE ARRANGEMENTS</b>		
Review of Anti-Fraud Arrangements etc	To include: review of the arrangements in place, awareness, 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	Regular meetings and ad hoc liaison to discuss areas of working, issues arising, to ensure best possible use of audit resources.	20
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	10



**APPENDIX A**

	Partnership.	
Annual Governance Statement	Co-ordinate the production of the Annual Governance Statement.	5
<b>CONTINGENCY ALLOWANCE</b>		
Notional Allocation	Any unforeseen issues or assignments (special investigations etc), requests from the Director, arising during the course of the year	10
<b>TOTAL</b>		<b>307</b>