

**Internal Audit Plan 2010/11 - revised for qtr 3 & 4**

**planned audits - qtr 3 & qtr 4**

corporate audits		revised qtr 3 & 4						Audit Commission audit area 2010/11	
chief auditee	ref	Audit	Orig Days	Orig qtr	Risk	Qtr	Allocated Days	revised scope	
Steve Joyce	cor04	Corporate Income	10	2	4	3	15	Key Financial (Managed) Audit including cash income & petty cash, poss beginning w/c 20/09 qtr 2	General Ledger - feeder systems Cash & Bank - suspense accounts
Steve Joyce	cor08	Corporate Budgets	10	3	4	3	15	Key Financial (Managed) Audit monitoring, reporting & setting including journals	General Ledger - journals
Steve Joyce	cor09	Corporate Reconciliations	10	3	4	3	10	Key Financial (Managed) Audit	General Ledger - reconciliations Cash & Bank - reconciliations
Steve Joyce	cor06	Asset Management	10	3	4	4	10	deferred to qtr4	n/a
Steve Joyce	cor11	Procurement	10	4	4	4	10	Procurement strategy, management and procedures	n/a
Steve Joyce	cor05	Contract Management and VFM	20	2	3	4	10	excluding Housing Contract management - to qtr4	n/a
Michael Perry	cor01	Corporate Governance	10	1	2	1		completed	n/a
Adrian Webb	cor02	ICT	10	1	2	1		draft	n/a
Adrian Webb	cor03	Performance Management	10	1	3	1		draft	n/a
Steve Joyce	cor12	Budget Monitoring & Reporting	10	4	3			included in cor08, Corporate Budgets	
John Mitchell	cor07	Partnerships	10	3	3			deferred to 2011/12	
John Mitchell	cor10	Information Management	10	4	4			provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit	
John Mitchell	cor13	Grants & External Funding	10	4	2			deferred to 2011/12	
			140				70		

operational audits		revised qtr 3 & 4							
chief auditee	ref	Audit	Orig Days	Orig qtr	Risk	Qtr	Allocated Days		
Steve Joyce	op12	Sundry Debtors	12	3	4	2	15	Key Financial (Managed) Audit - to be completed qtr 3	Sundry Debtors
Simon Martin	op09	NNDR Business Rates	12	3	4	3	12	Key Financial (Managed) Audit	NNDR
Simon Martin	op10	Council Tax	12	3	4	3	12	Key Financial (Managed) Audit	Council Tax
Steve Joyce	op04	Creditors	10	2	4	3	10	Key Financial (Managed) Audit	not planned for 2010/11 but due to major systems changes to be reviewed
Simon Martin	op11	Housing Benefits	15	3	4	4	10	Key Financial (Managed) Audit	
Roz Millership	op13	Housing Rents	15	3	4	4	10	Key Financial (Managed) Audit	
Steve Joyce	op15	Payroll, Allowances & Expenses	10	4	4	4	10	Key Financial (Managed) Audit	
Roz Millership	op17	Housing Responsive Maintenance	15	4	3	4	15	housing repairs and stores	
Ron Pridham	op07	Transport & Plant Utilisation & Maintenance	10	2	2	4	10		
Steve Joyce	op05	Tax	10	2	4	2		draft	
Richard Auty	op06	Members' Allowances & Expenses	10	2	3	2		draft	
Geoff Smith	op01	Environmental Health	10	1	3	1		completed	n/a
Keith Osborne	op02	Building Control Service and Fees	10	1	3	1		completed	n/a
Michael Perry	op03	Concessionary Fares	15	1	2	1		completed	n/a
John Mitchell	op08	Community Health and Fitness	10	2	1	5		provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit	
John Mitchell	op14	Community Safety	10	4	2	5		provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit	
Steve Joyce	op16	Treasury Management	10	4	4	5		to 2011/12	
Geoff Smith	op18	Renovation Grants	10	4	1	5		provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit	
			206				89		
		<b>total planned audit days</b>	346				159		

productive non-specific audit work			
residual 2009/10 audit work	25		
residual qtr 1 & 2 audit work	0	5	
follow-up work	20	10	
irregularity provision	25	12	
consultancy & general advice	25	16.5	
committee & Member related work	20	10	
contribution to corporate management	25	10	
other	20	9.5	
Fraud related work	0	15	
	160	88	
<b>total planned audit &amp; productive days</b>	506	247	

