

## Internal Audit Programme 2012/13 - 1st draft 25 January 2012

ref	Audit	Risk 12/13	Qtr	original potential days	comment	Source	last audited	previous opinion	comments
cor01	Corporate Budgets	4		10	subject to new EA requirements	Key Financial (Managed) Audit & Corporate Plan and/or Risk Register	2011/12	adequate	KFs / corp. plan / risk
cor02	Corporate Contracts & Procurement	2		10	subject to new EA requirements	Corporate Plan and/or Risk Register	2011/12		corp. plan
cor03	Corporate Income	4		10	subject to new EA requirements	Key Financial (Managed) Audit & Corporate Plan and/or Risk Register	2011/12	adequate	KFs / corp. plan
cor04	Corporate Reconciliations	4		10	subject to new EA requirements	Key Financial (Managed) Audit	2011/12	adequate	KFs
				40					
cor01	Corporate Diversity & Equality	3		15	may be undertaken 2011/12 if resources available	Corporate Plan and/or Risk Register	new		corp. plan / risk
cor02	Corporate Governance & AGS	3		10		Corporate Plan and/or Risk Register	2011/12	n/a AGS only	corp. plan
cor03	Corporate Grants & External Funding	3		10	carried forward to Corporate Audits 2012/13	deferred from 2010/11 plan	2009/10	adequate	b/f 2011/12
cor04	Corporate ICT	3		10	carried forward to Corporate Audits 2012/13	Annual audit of ICT	2010/11	substantial	b/f 2011/12
cor05	Corporate Partnerships	3		15	carried forward to Corporate Audits 2012/13	Corporate Plan and/or Risk Register	2009/10	adequate	corp. plan / risk
cor06	Corporate Risk Management	3		15	may be undertaken 2011/12 if resources available	new for 2011/12	new		b/f 2011/12
				75					
opk01	Council Tax	3		10	subject to new EA requirements	Key Financial (Managed) Audit	2010/11	substantial	KFs
opk02	Creditors	3		10	subject to new EA requirements	Key Financial (Managed) Audit	2011/12	substantial	KFs
opk03	Housing Benefits	3		10	subject to new EA requirements	Key Financial (Managed) Audit	2010/11	adequate	KFs
opk04	Housing Rents	3		10	subject to new EA requirements	Key Financial (Managed) Audit	2010/11	substantial	KFs
opk05	NNDR	3		10	subject to new EA requirements	Key Financial (Managed) Audit	2010/11	substantial	KFs
opk06	Payroll, Allowances & Expenses	3		10	subject to new EA requirements	Key Financial (Managed) Audit	2010/11	adequate	KFs
opk07	Sundry Debtors	3		10	subject to new EA requirements	Key Financial (Managed) Audit	2010/11	adequate	KFs
				70					
op01	Customer Care & Access to Services	3		15	carried forward to Operational Audits 2012/13	Corporate Plan and/or Risk Register	new		corp. plan
op02	Electoral Registration	2		5			2007/08	adequate	
op03	Emergency Planning / Business Continuity	3		15		Corporate Plan and/or Risk Register	2009/10	limited	
op04	Enforcement	3		10		Corporate Plan and/or Risk Register	2009/10	limited	corp. plan / risk
op05	Homelessness	3		15		Corporate Plan and/or Risk Register	2009/10	adequate	corp. plan
op06	Housing Allocations	3		15		From former Strategic Audit Plan 2010/11 to 2014/15	2009/10	adequate	corp. plan / risk
op07	Mailroom & Reprographics	2		10	carried forward to Operational Audits 2012/13		new		new combined audit, Reprographics last audit 2003/04
op08	Street Services	4		20	combined in light of 2011/12 developments	Corporate Plan and/or Risk Register	various		all areas of Street Services to be reviewed at some level - Waste Management (Domestic & Trade); Grounds Maintenance; Transport & Plant Utilisation & Maintenance; Street Cleaning; Septic Tanks
op09	Utility Payment & Energy Efficiency	3		10			2009/10	limited	
op10	Voids	2		5		Corporate Plan and/or Risk Register	2011/12	adequate	
				120					
	<b>total planned audit days</b>			<b>305</b>					
				<b>308</b>	<b>days available</b>				
				<b>3</b>	<b>difference</b>				
	contribution to corporate management			20					
	consultancy & general advice			34					
	committee & Member related work			20					
	fraud related work			15					
	irregularity provision			25					
	follow-up work			10					
	residual 2011/12 audit work			5					
	other			11					
	<b>total productive non-audit time</b>			<b>140</b>					
	<b>total planned audit &amp; productive days</b>			<b>445</b>	<b>64% of 694 total days 2012/13</b>				

## Strategic Programme of Internal Audit Areas - reviewed & revised 25 January 2012

Corporate Audits - Key Financial (Managed) Audits	2012/13 programme (provisional)	IA Risk assessment 2012/13	corp. plan / risks 2012/13?	IA Risk assessment 2011/12	last audited	2011/12 opinion	comment
Corporate Asset Management	unlikely	2	y	4	2011/12	adequate	only if level 3 rec not implemented 31/03/12
Corporate Budgets	yes	4	y	4	2011/12	adequate	KF managed audit
Corporate Contracts & Procurement	possible	2	y	3	2011/12		dependant on 2011/12 opinion
Corporate Income	yes	4	y	4	2011/12	adequate	KF managed audit
Corporate Reconciliations	yes	4	y	4	2011/12	adequate	KF managed audit
Corporate Audits	2012/13 programme (provisional)	IA Risk assessment 2012/13	corp. plan / risks 2012/13?	IA Risk assessment 2011/12	last audited	2011/12 opinion	comment
Corporate Diversity & Equality	yes	3	y	3	new 2011/12		if not audited 2011/12
Corporate Governance & AGS	yes	3	y	3	2011/12	n/a AGS only	AGS only
Corporate Grants & External Funding	yes	3	n	2	2009/10		b/f from 2011/12
Corporate Health & Safety	no	1	n	3	2011/12	adequate	
Corporate ICT	yes	3	n	2	2010/11		b/f from 2011/12
Corporate Information Management	no	1	n	3	2011/12	adequate	
Corporate Partnerships	yes	3	y	2	2009/10		b/f from 2011/12
Corporate Performance Management	no	1	n	3	2011/12	substantial	
Corporate Risk Management	yes	3	n	3	new 2011/12		if not audited 2011/12
Operational Audits - Key Financial (Managed) Audits	2012/13 programme (provisional)	IA Risk assessment 2012/13	corp. plan / risks 2012/13?	IA Risk assessment 2011/12	last audited	2011/12 opinion	comment
Council Tax	yes	3	y	2	2011/12		KF managed audit
Creditors	yes	3	y	4	2011/12	substantial	KF managed audit
Housing Benefits	yes	3	y	3	2011/12		KF managed audit
Housing Rents	yes	3	y	4	2011/12		KF managed audit
NNDR	yes	3	y	2	2011/12		KF managed audit
Payroll, Allowances & Expenses	yes	3	y	3	2011/12		KF managed audit
Sundry Debtors	yes	3	y	3	2011/12		KF managed audit
Taxation	no	2	y	0	2010/11		
Treasury Management	unlikely	2	y	2	2011/12		dependant on 2011/12 opinion
Operational Audits - Other	2012/13 programme (provisional)	IA Risk assessment 2012/13	corp. plan / risks 2012/13?	IA Risk assessment 2011/12	last audited	2011/12 opinion	comment
Building Control Service and Fees	no			0	2010/11		
Community Development	no			0	2009/10		
Community Health & Leisure	no			3	2011/12	substantial	
Community Safety - including anti social behaviour	no			0	2010/11		
Concessionary Fares	no			0	2010/11		
Conservation & Landscape	no			0	2007/08		if resource available
Customer Care & Access to Services (incl CSC)	yes	3	y	2	new 2011/12		b/f from 2011/12
Development Control and Planning Fees	no			0	2009/10		
Disabled Facilities Grants (formerly Renovation G	no			0	2010/11		
Elections	no			0	2008/09		
Electoral Registration	possible	2		0	2007/08		if resource available
Emergency Planning	yes	3		0	2009/10		
Enforcement	yes	3	y	0	2009/10		
Environmental Health	no			0	2010/11		
Facilities Management	no			0	2008/09		
Grounds Maintenance	street services	4		0	2007/08		in light of 2011/12 developments - combined s
Homelessness	yes	3	y	0	2009/10		
House Sales	no			0	2009/10		
Housing Allocations	yes	3	y	0	2009/10		
Housing Contract Systems	no			2	2011/12	substantial	
Housing Responsive Maintenance	no			0	2010/11		
Housing Strategy	no			3	2011/12	adequate	
HR	no			3	2011/12	adequate	
Insurance	no			0	2008/09		
Legal Services	no			0	2008/09		
Licensing	no			0	2008/09		
Local Land Charges	no			0	2008/09		
Mailroom & Reprographics	yes	2		2	new 2011/12		b/f from 2011/12
Members' Allowances & Expenses	no			0	2010/11		
Museum	no			0	2008/09		
Septic Tank Emptying	street services	4		0	2007/08		in light of 2011/12 developments - combined s
Service for Older People (formerly Elderly Persons)	no			0	2011/12	adequate	
Street Cleaning	street services	4		0	2009/10		in light of 2011/12 developments - combined s
Transport & Plant Utilisation & Maintenance	street services	4		0	2010/11		in light of 2011/12 developments - combined s
Utility Payments & Energy Efficiency	yes	3		0	2009/10		
Voids	yes	2		2	2011/12	adequate	light touch to look at new voidpath system
Waste Management (domestic)	street services	4		0	2008/09		in light of 2011/12 developments - combined s
Waste Management (trade)	street services	4		0	2009/10		in light of 2011/12 developments - combined s