

Internal Audit Programme 2013/14 - drafted 25 January 2013

ref	Audit	Risk 13/14	Qtr	original potential days	comment	Source	last audited	previous opinion
Key Financial - Corporate								
KF01 C	General Ledger	4		15	KF-EA - annual	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF02 C	Cash & Bank	2		15	KF-EA - annual	Key Financial Audit/Corp Plan/Risk Reg	2011/12	tbc
KF03 C	Corporate Asset Management	2		5	KF-UDC - 2013/14	Key Financial Audit/Corp Plan/Risk Reg	2012/13	adequate
KF04 C	Corporate Budgets	2		5	KF-UDC - 2013/14	Key Financial Audit/Corp Plan/Risk Reg	2011/12	
KF05 C	Corporate Contracts & Procurement	2		10	KF-UDC - 2013/14	Key Financial Audit/Corp Plan/Risk Reg	2011/12	
KF06 C	Corporate Income	2		5	KF-UDC - 2013/14	Key Financial Audit/Corp Plan/Risk Reg	2011/12	
				55				
Key Financial - Operational								
KF07 O	Council Tax	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF08 O	Creditors	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF09 O	Housing Benefits	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF10 O	Housing Rents	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF11 O	Housing Repairs	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF12 O	NNDR	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF13 O	Payroll, Allowances & Expenses	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF14 O	Revenues & Benefits Recovery	3		5	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF15 O	Sundry Debtors	4		10	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	tbc
KF16 O	Taxation	3		5	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2010/11	
KF17 O	Treasury Management	2		5	KF-EA - 2013/14 (EA 2013/14 unknown)	Key Financial Audit/Corp Plan/Risk Reg	2012/13	substantial
				95				
Corporate								
COR18	Corporate Access to Services	3		10	b/f from 2012/13 (new)	Corporate Plan and/or Risk Register	new	n/a
COR19	Corporate Governance & AGS	3		10	AGS only	Corporate Plan and/or Risk Register	2010/11	n/a
COR20	Corporate ICT	3		15	b/f from 2011/12		2009/10	substantial
COR21	Corporate Partnerships	3		15	b/f from 2012/13	Corporate Plan and/or Risk Register		adequate
COR22	Corporate Performance Management	2		10				substantial
COR23	Corporate Training			10	b/f from 2012/13 (new)		new	n/a
	Corporate Diversity & Equality	3		p	dependent on 2012/13 opinion	Corporate Plan and/or Risk Register	2009/10	n/a
	Corporate Risk Management	3		p	dependent on 2012/13 opinion			n/a
				70				
Operational								
OP24	Street Services	4		20	Areas not covered in 2012/13	Corporate Plan and/or Risk Register		
OP25	Emergency Planning	3		10	b/f from 2012/13 (separate audit from Business Continuity)		2011/12	n/a
OP26	Environmental Health	3		15		Corporate Plan and/or Risk Register	2010/11	substantial
OP27	Facilities Management	3		10	b/f from 2012/13		2008/09	adequate
OP28	House Sales	3		10			2009/10	substantial
OP29	Elections	2		10			2008/09	adequate
OP30	Local Land Charges	2		10			2008/09	substantial
OP31	Members' Allowances & Expenses	2		10			2010/11	adequate
	Community Development	3		p	subject to review during year	Corporate Plan and/or Risk Register	2009/10	adequate
	Economic Development Service	3		p	subject to review during year	new Corporate Plan		
	Housing Contract Systems	3		p	subject to review during year		2011/12	substantial
	HR	3		p	subject to review during year		2011/12	adequate
	Building Control Service and Fees	2		p	subject to review during year		2010/11	substantial
	Community Safety - including anti social behaviour	2		p	subject to review during year	Corporate Plan and/or Risk Register	2010/11	substantial
	Planning - Development Management (control)	2		p	subject to review during year	Corporate Plan and/or Risk Register	2009/10	adequate
	Planning - Support & Advice (planning fees)	2		p	subject to review during year	Corporate Plan and/or Risk Register	2009/10	adequate
				95				
	total planned audit days			315				
PRODUCTIVE NON-AUDIT DAYS				NON-PRODUCTIVE DAYS				
	contribution to corporate management			24			total days available (2.67 FTE)	694
	consultancy & general advice			34		less		
	committee & Member related work			20		bank holidays	19	
	fraud related work			15		leave - annual; statutory; study	84	
	irregularity provision			25		sick leave provision	13	
	follow-up work			10		admin, planning, u-perform etc	77	
	residual 2011/12 audit work			5		CPD & training	14	
	other			7		other	33	
	total productive non-audit days			140				240
	total planned audit & productive days			455	66% of 694 total days 2013/14		total productive days available	454