Strategic Programme of Internal Audit Areas - revised for initial 2014-15 audit programme January 2014

Key Financial - Corporate	2014/15 potential days	2014/15 programme (initial)	IA Risk assessment 2014/15	corp. plan actions 2013-18	corp. risks 2013/14 (6 & above)	comment	last audited	2013/14 opinion	pre-2013/14 opinion
Cash & Bank	5	y	3	13-CP 01 a,b&c		annual Key Financial Audits	2013/14	tbc	adequate
General Ledger	4	y	3	13-CP 01 a,b&c		annual Key Financial Audits	2013/14	tbc	substantial
Asset Management	0	p	2	13-CP 01 a,b&c		dependant on 2013/14 opinion	2013/14	tbc	substantial
Budgets	0	p	2	13-CP 01 a,b&c		dependant on 2013/14 opinion	2013/14	tbc	substantial
Contracts & Procurement	0	n	1	13-CP 01 c		2013/14 substantial assurance	2013/14	substantial	substantial
Income - Fees & Charges	0	n	1	13-CP 01 a,b&c		2013/14 adequate assurance	2013/14	adequate	adequate
Key Financial - Operational	**2014/15 potential days**	**2014/15 programme (initial)**	**IA Risk assessment 2014/15**	**corp. plan 2013-18**	**corp. risks 2013/14 (6 & above)**		**last audited**	**2013/14 opinion**	**pre-2013/14 opinion**
Council Tax	10	y	3	13-CP 01 a,b&c	13-CR 10	annual Key Financial Audits	2013/14	tbc	substantial
Creditors	10	y	3	13-CP 01 a,b&c; 13-CP 02 d		annual Key Financial Audits	2013/14	tbc	substantial
Housing Benefits	10	y	3	13-CP 01 a,b&c; 13-CP 02 d		annual Key Financial Audits	2013/14	tbc	substantial
Housing Rents	10	y	3	13-CP 01 a,b&c; 13-CP 02 d		annual Key Financial Audits	2013/14	tbc	substantial
Housing Repairs	0	p	3	13-CP 01 a,b&c; 13-CP 02 d		annual Key Financial Audits	2013/14	tbc	limited
NNDR	10	y	3	13-CP 01 a,b&c		annual Key Financial Audits	2013/14	tbc	substantial
Payroll & HR	10	y	3	13-CP 01 a,b&c		annual Key Financial Audits	2013/14	tbc	substantial
Recovery	10	y	3	13-CP 01 a,b&c		annual Key Financial Audits	2013/14	tbc	substantial
Taxation	0	n	1	13-CP 01 a,b&c		2013/14 substantial assurance	2013/14	substantial	n/a
Treasury Management	0	n	1	13-CP 01 a,b&c		2013/14 substantial assurance	2013/14	substantial	n/a
Corporate Audits - Other	**2014/15 potential days**	**2014/15 programme (initial)**	**IA Risk assessment 2014/15**	**corp. plan 2013-18**	**corp. risks 2013/14 (6 & above)**		**last audited**	**2013/14 opinion**	**pre-2013/14 opinion**
Access to Services	0	n	1	13-CP 02 g		2013/14 substantial assurance	2013/14	substantial	n/a
Business Continuity	0	n	1		13-SR 01		2012/13		adequate
Equality & Diversity	10	y	3	13-CP 02 e		carried forward from 2013/14	2013/14	tbc	limited
Corporate Governance & AGS	10	y	3	13-CP 02 f		AGS	2013/14	n/a	n/a
Grants & External Funding	0	n	1	13-CP 01 c			2012/13		adequate
Health & Safety	15	y	3	13-CP 02 e			2011/12		adequate
ICT	0	n	1			dependant on 2013/14 opinion	2013/14	tbc	substantial
Information Management	15	y	3	13-CP 02 a			2012/13		adequate
Partnerships	0	n	1	13-CP 02 a; 13-CP 03 e		2013/14 substantial assurance	2013/14	substantial	adequate
Performance Management	0	n	1	13-CP 02 f		2013/14 adequate assurance	2013/14	adequate	substantial
Risk Management	0	n	1	13-CP 02 f			2012/13		substantial
Training	10	y	3			carried forward from 2013/14	2013/14		n/a
Operational Audits - Other	**2014/15 potential days**	**2014/15 programme (initial)**	**IA Risk assessment 2014/15**	**corp. plan 2013-18**	**corp. risks 2013/14 (6 & above)**		**last audited**	**2013/14 opinion**	**pre-2013/14 opinion**
Building Control Service and Fees	10	y	3	13-CP 03 b			2010/11		substantial
Car Parking Partnership	10	y	3	13-CP 04 b		dependant on 2013/14 opinion	2013/14	tbc	adequate
Community Health & Leisure including PFI	10	y	3	13-CP 02 e			2011/12		substantial
Community Safety - including anti social behaviour	10	y	3	13-CP 02 b			2010/11		substantial
Conservation & Trees	0	n	1	13-CP 03 f			2012/13		substantial
Customer Service Centre	0	n	1	13-CP 02 d&f			2012/13		adequate
Disabled Facilities Grants	10	y	3	13-CP 01 c			2010/11		substantial
Economic Development Service	10	y	3	13-CP 04 a,c					
Elections	10	y	3	13-CP 02 f			2008/09		adequate
Electoral Registration	0	n	1	13-CP 02 f			2012/13		substantial
Emergency Planning	0	n	1		13-SR 01	2013/14 adequate assurance	2013/14	adequate	
Enforcement	0	n	1	13-CP 03 f	13-CR 06		2012/13		adequate
Environmental Health	0	n	1	13-CP 02 f		2013/14 adequate assurance	2013/14	adequate	substantial
Facilities Management	0	n	1			2013/14 adequate assurance	2013/14	adequate	adequate
Homelessness	0	n	1	13-CP 01 b&c; 13-CP 02 d			2012/13		adequate
House Sales	3	y	4	13-CP 01 b&c; 13-CP 02 d		2013/14 limited assurance - follow up	2013/14	limited	substantial
Housing Allocations	0	n	1	13-CP 01 b&c; 13-CP 02 d			2012/13		substantial
Housing Contract Systems	15	y	3	13-CP 01 c			2011/12		substantial
Housing Rent Deposit Scheme	3	y	4	13-CP 01 b&c; 13-CP 02 d		2013/14 limited assurance - follow up	2013/14	limited	
Planning - Housing Strategy Local Plan	15	y	4	13-CP 03 a	13-CR 04		2011/12		adequate
Insurance	0	n	1				2012/13		adequate
Legal Services	0	n	1				2012/13		substantial
Licensing	0	n	1	13-CP 01 b&c; 13-CP 02 d			2012/13		adequate
Local Land Charges	0	n	1	13-CP 01 b&c; 13-CP 02 d		2013/14 adequate assurance	2013/14	adequate	substantial
Mailroom & Reprographics	0	n	1				2012/13		adequate
Members' Allowances & Expenses	10	y	3	13-CP 01 a,b&c; 13-CP 02 f			2010/11		adequate
Museum	0	n	1				2012/13		adequate
Planning - Development Management (control)	10	y	4	13-CP 03 a,b&d			2009/10		adequate
Planning - Support & Advice (planning fees)	10	y	3	13-CP 03 a,b&d			2009/10		adequate
Section 106 Obligations	0	n	1	13-CP 03 a,b&d			2012/13		adequate
Services for Older People	10	y	3	13-CP 01 b&c; 13-CP 02 d			2011/12		adequate
Street Services - Grounds Maintenance	0	p	3	13-CP 01 b&c; 13-CP 02 d		depending on 2013/14 SS review	2007/08		adequate
Street Services - Waste & Recycling	15	y	4	13-CP 01 b&c; 13-CP 02 d		1st audit since reorganisation	2008/09		adequate
Street Services - Street Cleaning	5	y	3	13-CP 01 b&c; 13-CP 02 d			2009/10		substantial
Street Services - Trade Waste	0	p	3	13-CP 01 b&c; 13-CP 02 d		depending on 2013/14 SS review	2009/10		adequate
Street Services - Transport & Plant Utilisation & Maintenance	0	p	3	13-CP 01 b&c; 13-CP 02 d		depending on 2013/14 SS review	2010/11		adequate
Street Services - Highway Ranger Services	5	y	3	13-CP 02 d		new audit			n/a
Street Services - Income Generating Services (Bulky Household	0	p	3	13-CP 01 b&c; 13-CP 02 d		depending on 2013/14 SS review	2012/13		n/a
Street Services - Management & Admin (Asset acquisitions & dis	0	n	1	13-CP 01 b&c; 13-CP 02 d			2012/13		n/a
Utility Payments & Energy Efficiency	0	n	1	13-CP 03 d			2012/13		adequate
Voids	0	n	1	13-CP 01 b&c; 13-CP 02 d			2012/13		substantial
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