



# AUDIT COMMITTEE

19 February 2014

**Subject Heading:**

**DRAFT INTERNAL AUDIT PLAN FOR  
2014/15**

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**Policy context:**

To propose the 2014/15 Internal Audit  
Plan

**Financial summary:**

N/A

**The subject matter of this report deals with the following Council Objectives**

Clean, safe and green borough	X
Excellence in education and learning	X
Opportunities for all through economic, social and cultural activity	X
Value and enhance the life of every individual	X
High customer satisfaction and a stable council tax	X

## SUMMARY

The Internal Audit Service reports annually to the Audit Committee on its proposed Audit Plan in accordance with the Internal Audit Charter and the Audit Committee's Terms of Reference.

The purpose of the Internal Audit Plan is to:

- Provide independent and objective overall assurance to Members and senior management on the effectiveness of the London Borough of Havering's control environment.
- Identify the key risks facing the London Borough of Havering in the achievement of its objectives and determine the corresponding level of audit resources.

- Add value and support senior management in providing effective control and identifying opportunities for improving value for money.
- Support the Director of Resources in fulfilling obligations as the London Borough of Havering's nominated Section 151 Officer.
- Deliver an internal audit service that meets the requirements of the Accounts and Audit Regulations.

Appendix A details the draft risk based audit plan for the next financial year, which shows what audit work will be undertaken for the period together with the estimated number of audit days required.

The individual audits shown in the plan and the assurance gained by completing them will inform the Head of Internal Audit Opinion which is a key source of assurance for the Annual Governance Statement.

## RECOMMENDATIONS

- 1 To review the draft plan and provide comments in order that these may be considered as part of the compilation of the final plan.
- 2 To approve the plan on the basis of any agreed amendments arising during the meeting.

## REPORT DETAIL

### 1. The Role and Objectives of Internal Audit

1.1 The Internal Audit Charter and Terms of Reference defines Internal Audit as,

***“An assurance function that provides an independent and objective opinion to the organisation on the control environment, by evaluating its effectiveness in achieving the organisation’s objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.”***

1.2 The objectives for the Audit Service are:

- To understand the whole organisation, its needs and objectives.
- To add value and assist the organisation in achieving its objectives.
- To be forward looking, innovative and challenging.
- To help to shape the ethics and standards of the organisation.
- To ensure value for money is achieved in the use of public funds.

- To ensure the right resources are available to deliver the audit plan, recognising changes in capacity, experience, qualifications and specialisms.
- To share opportunities for joint working and seek to share best practice with auditors and examiners from other authorities and organisations, in particular the Council's External Auditor.
- To maintain strong and effective relationships with management.
- To report significant issues to the Audit Committee, in a timely fashion, to enable and support the effective completion of their responsibilities.

## **2. Developing the Internal Audit Plan 2014/15**

- 2.1 The methodology used for developing the Annual Internal Audit Plan will be focused on the quantification of the risks associated with the London Borough of Havering's objectives in consultation with key officers. The draft plan has been circulated to Senior Management for comment.
- 2.2 Audit work covering governance will contribute towards our advice and assistance on the preparation of the Annual Governance Statement.
- 2.3 The Annual Internal Audit Plan is indicative and it may be that changes will be made during the year as the risk profile of the London Borough of Havering changes. This will be achieved through on-going review and amendment, in consultation with relevant officers.
- 2.4 The Audit Committee will be kept informed of progress against the Annual Audit Plan and give final approval to any significant changes during the year.

## **3. Summary Internal Audit Plan 2014/15**

- 3.1 Appendix A shows the Annual Internal Audit Plan and provides a brief summary of each review.
- 3.2 The 2014/15 plan contains the types of audit which have been delivered in previous years, these comprise:
- **System and Compliance:** System audits are reviews of key financial, business and ICT systems and involve a full evaluation of the adequacy of controls and testing how they are operating in practice. Compliance audits focus on the testing element only and are designed to provide assurance that systems are working as intended. The work also includes review of grants, contracts and procurement and audits of casework management in adult and children's social care.
  - **Strategy:** To provide an assurance opinion on the Council's strategic approach to the management of core business processes.
  - **Business Unit:** To provide an assurance opinion on the adequacy and effectiveness of arrangements to ensure the achievement of business

plan objectives, specifically through the management of finance, people, performance and risk.

- Risk Based: To provide assurance on the arrangements in place to manage key business risks. These are the audits that focus on risks in service plans and the corporate risk register and are designed to provide management and members with assurance that appropriate steps are being taken.
- System and Compliance: To provide assurance to statutory officers and key stakeholders that key systems and processes are operating as intended. This remains critically important during a period of change and will include work on the core financial systems.

3.3. The 2014/15 plan also includes other assurance work as follows:

- Anti-Fraud and Compliance Programme: There will be on-going proactive testing of systems and processes to identify potential fraud and misappropriation, as well as potential non-compliance with policies and procedures.
- Schools: The audit provides assurance over governance and financial management in schools, to support Governing Bodies, the Local Authority and allow the Director of Resources to discharge his statutory obligations.
- Developing Systems: To provide early engagement on the development of new systems or processes and make recommendations to mitigate risks where appropriate. This applies not just to ICT systems but to new ways of working and the implementation of new structures and processes as part of budget delivery plans.
- Follow up Audits: The follow-up and reporting of recommendations issued in prior years.
- Advice and Guidance: Internal Audit provides on-going advice across the Council. Whether through attendance at working groups or responding to telephone enquiries this remains an area where early advice and support can help maintain a robust control environment.

3.4. This approach of using different types of audits and other work is considered the most effective way to deliver the vision for Internal Audit. The approximate split of total available auditor time across the plan will be as follows:

## IMPLICATIONS AND RISKS

### **Financial implications and risks:**

The costs of both directly employed and externally provided services to carry out the agreed plan will be met from within the 2014/15 budget for the Audit Service. The 915 days of resource available are sufficient to review all the high risk areas

identified in the planning process as well as allowing the team to undertake a small percentage of probity type audits.

The risks relating to the audit plan are set out below.

Risk	Mitigation factors
<p>That the plan will not address the key risk areas within the council</p>	<p>The plan has been prepared taking into account the council's risk registers. The auditable areas have been identified and subjected to a risk evaluation to determine if and when they should be reviewed.</p> <p>The plan has been formulated and assessed by the Internal Audit &amp; Corporate Risk Manager using prescribed methodologies, including discussion with Heads of Service.</p> <p>The plan has been circulated to Senior Management for comment and will be reviewed periodically throughout the year with any required changes being reported to Audit Committee. Any changes necessitated by new legislation or changing financial circumstances will be reflected in the plan and advised to the Committee.</p>
<p>That the plan does not provide assurance for the external auditor</p>	<p>The plan ensures that key areas of the financial procedures which feed the financial statements are reviewed annually.</p> <p>There is regular liaison between the internal and external auditors during the year to ensure adequate assurance is provided.</p>
<p>That the plan is not flexible enough to meet the needs of the council during the year</p>	<p>There is a contingency within the year to allow for unforeseen systems based audit work and if necessary decisions may need to be made to replace one audit with another.</p> <p>As the level of fraud investigation work cannot be determined with any certainty the same practice will operate as in previous years in that should there be more fraud investigation work than was planned then the pro-active audits would be reduced and if there is not as much as anticipated then further pro-active audits would be undertaken.</p> <p>Should additional work be required above these two factors then resources may be seconded from the systems team or additional funding may need to be identified before work could commence.</p> <p>As indicated, there is a higher risk than normal of changing circumstances for the coming year, and this will therefore need to be managed accordingly.</p>
<p>That there are not sufficient staffing</p>	<p>The structure of the team is appropriate to deliver the draft audit plan. Training needs are assessed at least</p>

resources both in number and to the required skill level to carry out the work identified	<p>annually via the PDR process.</p> <p>If additional or specialised resources were required to deliver the plan these could be engaged within the allocated budget.</p> <p>Continuous training is provided to ensure that staff have sufficient skills to carry out their duties and deliver the audit plan and strategy.</p>
That there is insufficient understanding and coverage of other risks (not purely operational and strategic)	<p>Involvement with projects systems development and change.</p> <p>Reliability and integrity of management databases and information.</p> <p>Stewardship of financial and non financial assets.</p> <p>Reviews to ensure that the authority complies with new legislation.</p>
Not addressing risks in areas where there control deficiencies and weaknesses have been identified	<p>The audit planning process will review the significant issues on the Annual Governance Statement and ensure that relevant audits are included within the plan.</p> <p>Recommendations to address significant control weaknesses are reviewed in the following financial year to ensure that they have been fully implemented by agreed dates.</p>

**Legal implications and risks:**

The requirement for the Council to have an internal audit function is outlined in Section 151 of the Local Government Act 1972. More specific requirements are detailed in the Accounts and Audit (Amendment) (England) Regulations 2011 which state that a local authority shall undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with proper practice

**Human Resources implications and risks:**

None arising directly from this report

**Equalities implications and risks:**

None arising directly from this report

**BACKGROUND PAPERS**

None

**APPENDIX A: DRAFT INTERNAL AUDIT PLAN 2014/15**

<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
<b>CORPORATE</b>			
CORPORATE	CAR POOL SCHEME AND STAFF CAR PARKING	REVIEW CONTROLS OVER PLANNED CAR POOLING SCHEME	20
		<b>SUB-TOTAL</b>	<b>20</b>
<b>CULTURE, COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>			
REGULATORY SERVICES	STREET TRADING LICENCING	STATUTORY AND LOCAL BYELAW COMPLIANCE, LICENCING AND INCOME	10
CULTURE AND LEISURE	MUSIC SCHOOL	INCOME GENERATION AND COLLECTION	15
REGENERATION	TOWN CENTRE DEVELOPMENT/REGENERATION	LOCAL TRANSPORT PLAN	20
CORPORATE POLICY AND COMMUNITY	CARBON REDUCTION SCHEME: VERIFICATION OF COSTS INCURRED	REVIEW REGISTRATION DETAILS, DOCUMENTED PROCEDURES, DATA IS SECURE AND ACCURATELY RECORDED. VERIFY INFORMATION CONTAINED IN THE FOOTPRINT REPORT AND ANNUAL REPORT IS ACCURATE AND EVIDENCE PACK IS COMPILED IN LINE WITH CRC SCHEME REQUIREMENTS.	15
REGULATORY SERVICES	PUBLIC PROTECTION	2 AREAS FROM: FOOD SAFETY, TRADING STANDARDS, HEALTH AND SAFETY AT WORK, ANIMAL HEALTH, POLLUTION CONTROL AND GENERAL ENVIRONMENTAL HEALTH SERVICES TO RESIDENTS AND VISITORS	20
STREET CARE	WASTE CONTRACT MANAGEMENT	REVIEW OF NEW WASTE CONTRACT, TO PROVIDE ASSURANCE ON THE MECHANISMS IN PLACE TO MONITOR CONTRACT COMPLIANCE/DELIVERY AND SIGN OFF OF PAYMENTS	20
		<b>SUB-TOTAL</b>	<b>100</b>
<b>RESOURCES</b>			

<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
HR	IMMIGRATION, ASYLUM AND NATIONALITY ACT	PRE-EMPLOYMENT IDENTIFY VERIFICATION AND MAINTENANCE OF INFO SUFFICIENT TO MET REQUIEMENTS OF ACT	15
HR	WORKFORCE PLANNING	CORPORATE WORK	20
HR	EMPLOYMENT STATUS REVIEW	HMRC REGULATION COMPLIANCE	15
HR	LONG TERM SICKNESS	COMPLIANCE WITH LONG TERM SICKNESS POLICY INCLUDING TESTING PRIME SOURCES	10
PROPERTY	ASSET MANAGEMENT STRATEGY	A REVIEW OF ASSET PLANNING, INCLUDING STOCK CONDITION SUREVYS AND PROPERTY INSPECTIONS AND THE IMPLEMENTATION OF THE OFFICE ACCOMMODATION STRATEGY.	15
EXCHEQUER	BUSINESS RATES / NDR	COMPREHENSIVE SYSTEMS REVIEW TO BE DRIVEN BY FINDINGS OF 2013/14 AUDIT	15
EXCHEQUER	COUNCIL TAX	ACCOUNT MANAGEMENT, BILLING, DEBT RECOVERY AND BAILIFFS	10
EXCHEQUER	HOUSING BENEFIT AND COUNCIL TAX SUPPORT	BENEFITS PROCESSING, PAYMENT OF BENEFITS, QUALITY CHECKING, PROCESSES FOR IMPLEMENTING LEGISLATIVE CHANGES REGARDING UNDER-OCCUPANCY	10
FINANCE/ PROCUREMENT	APPROVED SUPPLIER LIST AND AMENDMENTS TO SUPPLIERS' FINANCIAL INFORMATION	VERIFICATION OF SUPPLIERS' INFORMATION BEFORE INCLUSION IN THE APPROVED LIST AND CHANGES TO DATA	10
FINANCE	VAT AND CONSTRUCTION INDUSTRY SCHEME (CIS)	HMRC COMPLIANCE	15
FINANCE	ACCOUNTS PAYABLE ( POST ONE ORACLE IMPLEMENTATION) Q1	ORDER AND INVOICE PROCESS PAYMENTS PROCESS, CREDITOR SYSTEM OUTPUT, IT BASED TESTING (CAATS) AND	5



<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
		REPORTING OF TRANSACTIONS AGAINST CONTROLS	
FINANCE	ACCOUNTS RECEIVABLE ( POST ONE ORACLE IMPLEMENTATION) Q1	RAISING SALES ORDERS, BILLING PROCESSES, DEBT COLLECTION AND RECOVERY, ACCOUNTING FOR DEBTORS, IT BASED TESTING (CAATS) AND REPORTING OF TRANSACTIONS AGAINST CONTROLS	5
FINANCE	PAYROLL ( POST ONE ORACLE IMPLEMENTATION) Q1	STARTERS AND LEAVERS, AMENDMENTS TO PAYROLL, PROCESSING PAYROLL, COUNCIL'S APPROACH TO GROSSING UP; TO SEVERANCE PAYMENTS AND OTHER ASSUMPTIONS REGARDING TAXABLE BENEFITS	5
FINANCE	PENSIONS ( POST ONE ORACLE IMPLEMENTATION) Q1	CORRECT AND VALID ENTRIES ARE PROCESSED TO THE PENSION FUNDS ADMINISTERED BY THE COUNCIL	5
FINANCE	BUDGETARY CONTROL ( POST ONE ORACLE IMPLEMENTATION) Q1	BUDGET SETTING, BUDGET MONITORING, MANAGEMENT AND MONITORING OF EFFICIENCY SAVINGS	5
FINANCE	MAIN ACCOUNTING SYSTEM ( POST ONE ORACLE IMPLEMENTATION) Q1	Q4 KEY FINANCIAL SYSTEMS REVIEW TO PROVIDE ASSURANCE TO EXTERNAL AUDIT	5
FINANCE	ACCOUNTS PAYABLE (POST 1ORACLE IMPLEMENTATION)	Q4 KEY FINANCIAL SYSTEMS REVIEW TO PROVIDE ASSURANCE TO EXTERNAL AUDIT	10
FINANCE	ACCOUNTS RECEIVABLE (POST 1ORACLE IMPLEMENTATION)	Q4 KEY FINANCIAL SYSTEMS REVIEW TO PROVIDE ASSURANCE TO EXTERNAL AUDIT	10
FINANCE	PAYROLL (POST 1ORACLE IMPLEMENTATION)	Q4 KEY FINANCIAL SYSTEMS REVIEW TO PROVIDE ASSURANCE TO EXTERNAL AUDIT	10

<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
FINANCE	PENSIONS ( POST ONE ORACLE IMPLEMENTATION) Q1	TEACHERS' PENSION SCHEME ADMINISTERED BY EDUCATION HR	10
FINANCE	BUDGETARY CONTROL (POST 1ORACLE IMPLEMENTATION)	Q4 KEY FINANCIAL SYSTEMS REVIEW TO PROVIDE ASSURANCE TO EXTERNAL AUDIT	10
FINANCE	MAIN ACCOUNTING SYSTEM (POST 1ORACLE IMPLEMENTATION)	KEY CONTROL ACCOUNT RECONCILIATIONS, INPUT AND OUTPUT CONTROLS, RECONCILIATION OF BANK ACCOUNTS, INTRO AND SET UP OF NEW FINANCIAL CODES, FEEDER SYSTEMS., JOURNAL ENTRIES, VIREMENTS, OPENING BALANCES B/F CORRECTLY AND TIMELY	10
FINANCE	TREASURY MANAGEMENT	CASH FLOW FORECASTING, INVESTMENT MANAGEMENT AND REPORTING	8
LEGAL	TITLE DEED REGISTER	MATCH PROPERTY REGISTER TO TITLE DEED REGISTER AND IDENTIFY WHERE TITLE DEEDS ARE HELD	10
		<b>SUB-TOTAL</b>	<b>243</b>
<b>CHILDREN, ADULTS AND HOUSING</b>			
HOUSING	GAS SAFETY REGULATIONS (TENANTS AND LEASEHOLDERS)	PROCEDURES TO ENSURE ALL TENANTED AND LEASEHOLD PROPERTIES RECEIVE AN ANNUAL GAS SAFETY CHECK	15
HOUSING	SERVICE CHARGES AND SERVICE CHARGE CONTRIBUTIONS TO MAJOR WORK	PROCEDURES FOR IDENTIFYING SERVICE CHARGES, BILLING FOR TENANTS AND LEASEHOLDERS. PROCEDURES FOR BILLING LEASEHOLDERS	15
HOUSING	DEVELOPMENT - SPECIAL PURPOSE COMPANY TO DELIVER HOUSING	DEVELOPMENT OF NEW BUILD PROPERTIES	30

<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
HOUSING	RESPONSIVE MAINTENANCE	PROVIDE ASSURANCE ON THE MECHANISMS IN PLACE TO MONITOR CONTRACT COMPLIANCE/DELIVERY AND SIGN OFF OF PAYMENTS	15
CHILDREN	CHILDREN & FAMILIES BILL	REVIEW OF ARRANGEMENTS TO ENSURE COMPLIANCE WITH CHILDREN & FAMILIES BILL	15
CHILDREN	OUT OF AREA PLACEMENTS	COMMISSIONING OF OUT OF BOROUGH RESIDENTIAL CARE AND KINSHIP PLACEMENTS	15
ADULTS	ADULT SAFEGUARDING	SAFEGUARDING INCLUDING MENTAL CAPACITY AND DEPRIVATION OF LIBERTIES	20
ADULTS	ADULT COMMISSIONING	PAYMENTS TO 3RD PARTIES	20
ADULTS	CONTINUING CARE	CARE ASSESSMENTS LEAD TO THE IDENTIFICATION OF CARE NEEDS TO BE FUNDED BY DOH	20
LEARNING AND ACHIEVEMENT	SEN	PLANNING FOR IMPLEMENTATION OF CHILDREN & FAMILIES BILL	15
LEARNING AND ACHIEVEMENT	PUPIL PLACE PLANNING	ARRANGEMENTS TO PLAN FOR INCREASED PUPIL NUMBERS. TO INCLUDE A REVIEW OF: THE ROBUSTNESS OF PUPIL NUMBER PROJECTIONS; PLANS TO CREATE ADDITIONAL PLACES; MANAGEMENT OF SCHOOL CONSTRUCTION AND EXPANSION PROGRAMME ; MAINTENANCE OF SCHOOLS TO PREVENT SCHOOL CLOSURES.	15
LEARNING AND ACHIEVEMENT	PLANNING FOR FREE SCHOOL MEALS FOR ALL RECEPTION, YR1 AND YR2 PUPILS	NEW GOVERNMENT INITIATIVE PLANNED FOR IMPLEMENTATION SEPTEMBER 2014	15
LEARNING AND ACHIEVEMENT	PARKLANDS INFANT	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4

<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
LEARNING AND ACHIEVEMENT	ARDLEIGH GREEN INFANT	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	ARDLEIGH GREEN JUNIOR	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	BRADY PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	BROOKSIDE JUNIOR	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	CORBETS TEY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	CROWLANDS PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	ELM PARK PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	HILLDENE PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	HYLANDS PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	LA SALETTE RC PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	NELMES PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	PARKLANDS JUNIOR	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	RAINHAM VILLAGE PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A	4

<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
		TRIENNIAL REVIEW	
LEARNING AND ACHIEVEMENT	SCARGILL JUNIOR	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	SCOTTS PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	ST JOSEPHS RC PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	ST PATRICKS RC PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	ST PETERS RC PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	ST URSULAS RC INFANT	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	SUTTONS PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	THE JAMES OGLETHORPE PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	THE RJ MITCHELL PRIMARY	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	WHYBRIDGE INFANT	REVIEW FINANCE AND GOVERNANCE ARRANGEMENTS IN SCHOOLS VIA A TRIENNIAL REVIEW	4
LEARNING AND ACHIEVEMENT	SCHOOL SUMMARY FINDINGS	ANALYSIS AND REPORTING SCHOOL MANAGEMENT	8
		SUB-TOTAL	<b>316</b>
<b>PUBLIC HEALTH</b>	TO BE DETERMINED	GRANT ASSURANCE AND CONTRACT MANAGEMENT	<b>20</b>

DIRECTORATE	AUDIT TITLE	SCOPE	INDICATIVE BUDGET
		<b>SUB-TOTAL</b>	
<b>ITC AUDITS</b>	BACS		15
	HOUSING NORTHGATE OHMS SYSTEM	REVIEW INFRASTRUCTURE, INTERFACES WITH COUNCIL SYSTEMS AND THE ADEQUACY OF ASSOCIATED DOCUMENTATION.	15
	ON LINE PAYMENTS (PARIS) AND PAYMENT CARD INDUSTRY (PCI) SCHEME COMPLIANCE	ENSURE CURRENT PROCESSES FOR OBTAINING ELECTRONIC PAYMENTS (NON REVS, BENS/PARKING) ARE COMPLIANT WITH PCI REQUIREMENTS	15
	DATA HANDLING		20
	PLANNING APPLICATION MANAGEMENT SYSTEM	INPUT, PROCESSING AND OUTPUT CONTROLS ETC	20
	FOLLOW UPS		25
		<b>SUB-TOTAL</b>	<b>110</b>
<b>COUNCIL WIDE</b>	GRANT SIGN OFF/CERTIFICATION	PROVISION OF ASSURANCE TO GRANT MAKING ORGANISATONS	<b>20</b>
<b>COUNCIL WIDE</b>	FOLLOW UP OF PREVIOUS AUDITS WITH LIMITED ASSURANCE	BUDGET FOR 10 @ 3 DAYS EACH	30
<b>COUNCIL WIDE</b>	FOLLOW UP OF PREVIOUS AUDIT RECOMMENDATIONS		15
		<b>SUB-TOTAL</b>	<b>65</b>
<b>AUDIT MANAGEMENT AND CONTINGENCIES</b>			
	ANNUAL GOVERNANCE STATEMENT		15
	CONTINGENCY - SPECIAL REVIEWS	CORPORATE BRAIN - DATA INTEGRITY, RELEVANCE, ACCURACY	50
	ADVICE TO DEPARTMENTS		40
	AUDIT COMMITTEE		20
	EXTERNAL AUDIT LIAISON		4

<b>DIRECTORATE</b>	<b>AUDIT TITLE</b>	<b>SCOPE</b>	<b>INDICATIVE BUDGET</b>
	AUDIT MANAGEMENT	PUBLIC SECTOR INTERNAL AUDIT STANDARD	22
		<b>SUB-TOTAL</b>	<b>151</b>
	<b>PLANNED ACTIVITY:</b>	<b>TOTAL NUMBER OF AUDIT DAYS</b>	<b>1025</b>