

Service Area - CORPORATE	Audit Area	Comment for change	Budget
ALL	Car Pool Scheme & Staff Car Parking		20
ALL	Pre-paid Cards		15
ALL	Safeguarding	Adult Safeguarding in plan for this year	40
ALL	Use of Volunteers		15
TOTAL			50

Service Area - CULTURE & COMMUNITY & ECONOMIC DEVELOPMENT	Audit Area		Budget
Regulatory Services	(Street Trading) Licencing	To be audited next year due to change in policy	40
Corporate Policy & Community	Carbon Reduction Scheme: Verification of Costs Incurred	Audited and assurance provided by external source	45
Culture & Leisure	Music School	Not sufficiently high risk	45
Culture & Leisure	Youth Services		15
Regeneration	Town Centre Development / Regeneration	Not sufficiently high risk	20
Regulatory Services	Public Protection		20
Streetcare	Waste Contract Management	Reduced scope due to finite resources	20 15
TOTAL			50

Service Area - CHILDREN, ADULTS & HOUSING	Audit Area		Budget
Adult Services	Adult Safeguarding		20
Adult Services	Adult Commissioning		20
Adult Services	Continuing Care	Insufficient Resources to look at all areas	20
Adult Services	Self-Directed Support	In proactive fraud plan	45
Children's Services	Children & Families ACT	Audit will be 14/15 some advice on implementation planned	45 5
Children's Services	Out of Area Placements		15
Homes & Housing	Gas Safety Regulations (Tenants & Leaseholders)		15
Homes & Housing	Service Charges & Service Charge Contributions to Major Work		15
Homes & Housing	Development - Special Purpose Company to Deliver Housing		20
Homes & Housing	Responsive Maintenance		15
Homes & Housing	Housing Capital		15
Homes & Housing	Housing Allocations		15
Homes & Housing	Housing Rents		20
Homes & Housing	Contracts & Procurement		15
Homes & Housing	TMO's		20
Learning & Achievement	SEN - Children and Families Act		15
Learning & Achievement	Pupil Place Planning		15
Learning & Achievement	Planning for Free School Meals for All Reception, Yr 1 & Yr 2 Pupils	Scheduled too late to affect outcome	45

		The schools listed in the prior version of the plan are not all due for audit in 14/15. A small number of schools will be audited and audit resources will be used to assist the teams within Learning and Achievement to gather other audit assurances. There is also planned work around developing additional services to generate income for the Council in future years.	
Learning & Achievement	Schools Audit & Administration		90
Learning & Achievement	Parklands Infant		4
Learning & Achievement	Ardleigh Green Infant		4
Learning & Achievement	Ardleigh Green Junior		4
Learning & Achievement	Brady Primary		4
Learning & Achievement	Brookside Junior		4
Learning & Achievement	Corbets Tey		4
Learning & Achievement	Crowlands Primary		4
Learning & Achievement	Elm Park Primary		4
Learning & Achievement	Hilldene Primary		4
Learning & Achievement	Hylands Primary		4
Learning & Achievement	La Salette RC Primary		4
Learning & Achievement	Nelmes Primary		4
Learning & Achievement	Parklands Junior		4
Learning & Achievement	Rainham Village Primary		4
Learning & Achievement	Seargill Junior		4
Learning & Achievement	Scotts Primary		4
Learning & Achievement	St Josephs RC Primary		4
Learning & Achievement	St Patricks RC Primary		4
Learning & Achievement	St Peters RC Primary		4
Learning & Achievement	St Ursulas RC Primary		4
Learning & Achievement	Suttons Primary		4
Learning & Achievement	The James Oglethorpe Primary		4
Learning & Achievement	The RJ Mitchell Primary		4
Learning & Achievement	Whybridge Infant		4
Learning & Achievement	School Summary Findings		8
Learning & Achievement	St Edwards Primary School		4
TOTAL			334

Service Area - RESOURCES	Audit Area		Budget
HR	Employment Status review	Already audited - follow up work in fraud plan	15
Exchequer	Business Rates / NDR	Moved to Fraud Work Plan	15
Exchequer	Council tax		10
Exchequer	Housing Benefit and Council Tax Support		10
Finance	VAT & Construction Industry Scheme (CIS)		15
Finance	Accounts Payable (Post Pre One Oracle Implementation) Q2		5
Finance	Accounts Receivable (Post Pre One Oracle Implementation) Q2		5
Finance	Payroll (Post Pre One Oracle Implementation) Q2		5

Finance	Pensions (Post One Oracle Implementaion) Q1	Not required	5
Finance	Budgetary Control (Post One Oracle Implementation) Q1	Not required	5
Finance	Main Accounting System (Post Pre One Oracle Implementation) Q2		5
Finance	ISS - post One Oracle High Risk Areas	Added this provision due to go live planned for 14/15	15
Finance	Accounts Payable (Post One Oracle Implementation)		10
Finance	Accounts Receivable (Post One Oracle Implementation)		10
Finance	Payroll (Post One Oracle Implementation)		10
Finance	Pensions (Post One Oracle Implementaion)		10
Finance	Budgetary Control (Post One Oracle Implementation)		10
Finance	Main Accounting System (Post One Oracle Implementation)		10
Finance	Treasury Management		8
Finance	Banks Automated Clearing Service		10
Finance / Procurement	Approved Supplier List & Amendments to Suppliers' Financial Information	Included in ISS audit work	10
HR	Long Term Sickness		10
HR	Immigration, Asylum & Nationality Act	Included in Fraud Plan	15
HR	Workforce Planning	Not sufficiently high risk	20
Legal	Title Deed Register	Not sufficiently high risk	10
Property	Asset Management Strategy	Not sufficiently high risk	15
OneSource	Contingency	Added this provision due to risk and assurances required.	20
TOTAL			170
Service Area - PUBLIC HEALTH	Audit Area		Budget
	Contracts and Compliance		20
	TOTAL		20
Service Area - Council Wide	Audit Area		Budget
	Grant Sign Off /Certification		20
	Follow Up of Previous Audits with Limited Assurance		20
	Follow Up of Previous Audit Recommendations		10
	TOTAL		35

COMPUTER AUDIT	Audit Area		Budget
	BACS	The IT plan presented in February was not the one agreed between service and team.	15
	Housing Northgate OHMS System		15
	Online Payments (PARIS) & Payment Card Industry (PCI) Scheme Compliance		15
	Data Handling		20
	Planning Application Management System		20
	Follow Ups		25
	PARIS		15
	End to End Service, Data Centre & Disaster Recovery		15
	Remote Access, Homeworking, BYOD & 3rd Party Access		15
	ID Smart Cards		15
	Compliance with 10 Steps of Cyber Security		10
	Malware		15
	Follow Ups		15
TOTAL			100
OTHER WORK	Audit Area		Budget
	Annual Governance Statement		15
	Contingency - Special Reviews	No resource remains for contingency if new audits are required or requested then decisions around prioritisation of resources will ensure that the most high risk area is audited.	50-0
	Advice to Departments		40 15
	Audit Committee		20 16
	External Audit Liaison		4
	Audit Management - Public Sector Internal Audit Standard		22 10
	Audit Management - oneSource Integration		25
TOTAL			85
OVERALL PLAN TOTAL			844