

COPELAND BOROUGH COUNCIL - AUDIT SERVICES
STRATEGIC AUDIT PLAN - APRIL 2005

APPENDIX A

Lines marked with * are those where there is some flexibility as to the timing of the audit.

Title	Category	Planned 2004/05 Days	Actual 2004/05 Days	Planned 2005/06 Days	Planned 2006/07 Days	Planned 2007/08 Days	Planned 2008/09 Days
FINANCE AND BUSINESS DEVELOPMENT							
Accountancy:							
Loans and Investments	System	6.00	5.50	7.00	7.00	7.00	7.00
Main Accounting Systems	System	13.00	13.25	11.00	11.00	11.00	11.00
Budget Process/Budgetary Control	System	12.00	5.25	7.00	7.00	7.00	7.00
Final Accounts Process	System	0.00	0.00	7.00	7.00	7.00	7.00
Capital Accounting Procedures	System	7.00	0.00	8.00	8.00	8.00	8.00
* Car Loans	System	0.00	0.00		5.00		
* Insurance	System	0.00	0.00				5.00
* VAT	System	0.00	0.00			7.00	
* Grants to Voluntary Organisations	System	0.00	0.00		5.00		
* Concessionary Travel	System	0.00	0.00			4.00	
Creditors	System	20.00	12.75	14.00	14.00	14.00	14.00
Sundry Debtors	System	25.00	34.00	19.00	19.00	19.00	19.00
VFM: Centralisation of Creditors	VFM	0.00	0.00	25.00			
Follow-Up Audits	System	2.00	1.00	5.00	5.00	5.00	5.00
Advice	System	4.00	3.00	2.00	2.00	2.00	2.00
ICT & E-Government:							
* Audit of PC's	Regularity	0.00	1.25				6.00
* Acquisition of Hardware/Software	System	10.00	7.25				
* Internet Access	System	0.00	0.00				
* Systems Development/Implementation Controls	System	5.00	2.50	15.00			
* Organisational & Administrative Controls	System	0.00	0.00				
* Telephones & Mobiles	System	0.00	15.25	2.00			
* GIS System	System	0.00	0.00	5.00			
* Partnership Arrangements	Regularity	0.00	0.00	3.00	3.00	0.00	0.00
Procurement:							
Procurement Arrangements	System	0.00	0.00	5.00	5.00	5.00	5.00

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Property Maintenance:							
Contract Management	Contract	0.00	0.00	10.00	10.00	10.00	10.00
Private Finance Initiative (PFI)	Contract	4.00	4.25	4.00	4.00	4.00	4.00
* Asset Management	Regularity	0.00	0.00		4.00		
Advice	Contract	2.00	0.00	1.00	1.00	1.00	1.00
Follow-Up Audits	Contract	2.00	0.25	1.00	1.00	1.00	1.00
TOTAL		112.00	105.50	151.00	118.00	112.00	112.00

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CUSTOMER SERVICES							
Customer Services:							
Revenues & Benefits:							
Council Tax	System	40.00	22.75	26.00	26.00	26.00	26.00
NNDR	System	40.00	9.25	19.00	19.00	19.00	19.00
Cash Receipting	System	9.00	9.75	9.00	9.00	9.00	9.00
Grant claims [NNDR]	System	0.00	0.00	4.00	4.00	4.00	4.00
General Tax Issues	System	0.00	0.00		5.00		
* Postal Remittances	System	0.00	0.00				
Mortgages	System	0.00	0.00		5.00		
Housing Benefits	System	40.00	18.50	41.00	41.00	41.00	41.00
WIBS Claims [Grant Claims]	System	5.00	1.25	3.00	3.00	3.00	3.00
Housing Benefit Subsidy Claim	System	0.00	0.00	32.00	32.00	32.00	32.00
Benefits - Assessment against Best Practice	System	6.00	1.25	6.00	6.00	6.00	6.00
Follow-Up Audits	System	7.00	7.25	5.00	5.00	5.00	5.00
Advice	System	7.00	1.75	3.00	3.00	3.00	3.00
TOTAL		154.00	71.75	148.00	158.00	148.00	148.00

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LEGAL & DEMOCRATIC SERVICES							
Legal:							
* Production of Contract Documents	System	0.00	0.00				
* Custody of Documents	System	0.00	0.00				
* Land Charges	System	0.00	0.00			5.00	
* Statutory Instruments	System	0.00	0.00				4.00
* Litigation Procedures	Regularity	0.00	0.00				
* Licensing	System	0.00	0.00		6.00		
* Emergency Planning	System	0.00	0.00				
* Tendering Administration	Regularity	0.00	0.00			4.00	
* Freedom of Information Act	Regularity	0.00	0.00	4.00			
* Charities - Admin of Trusts	System	0.00	0.00		4.00		
Follow-Up Audits	System	2.00	1.25	2.00	2.00	2.00	2.00
Advice	System	1.00	1.00	1.00	1.00	1.00	1.00
Secretariat:							
* Civic Expenses/Hospitality/Mayors Charity Fund	Regularity	0.00	0.00				
* Record of Interests/Gifts & Hospitality	Regularity	0.00	0.00			3.00	
* Members Allowances	Regularity	0.00	6.75	4.00			
Elections:							
* Election Administration	System	0.00	0.00				
* Electoral Registration	System	0.00	0.00			5.00	
TOTAL		3.00	9.00	11.00	13.00	20.00	7.00

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POLICY & PERFORMANCE							
Policy & Performance:							
Performance Indicators	System	5.00	3.00	5.00	5.00	5.00	5.00
Advice	System	1.00	1.00	2.00	2.00	2.00	2.00
Follow-Up Audits	System	3.00	0.75	2.00	2.00	2.00	2.00
Personnel:							
Salaries	System	15.00	15.75	19.00	19.00	19.00	19.00
Wages [Including Sage system]	System	16.00	25.00	16.00	16.00	16.00	16.00
* Flexible Working Hours	Regularity	0.00	0.00				
* Travel & Subsistence Claims	System	0.00	0.00	8.00			
* Training Expenses	System	0.00	0.00				6.00
* Sickness	System	0.00	0.00				
* Human Resource Management	Regularity	0.00	0.00				
* Health & Safety	Regularity	0.00	0.00		5.00		
* Petty Cash Control	System	0.00	0.00				5.00
Advice	System	1.00	1.75	1.00	1.00	1.00	1.00
Follow-Up Audits	System	1.00	6.50	3.00	3.00	3.00	3.00
Communications:							
TOTAL		42.00	53.75	56.00	53.00	48.00	59.00

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SUSTAINABILITY & NUCLEAR POLICY							
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
REGENERATION							
Inward Investment:							
Community Regeneration:							
* ERDF/ESF/SRB Schemes/Partnerships	System	0.00	0.00	7.00	7.00	10.00	10.00
Grant Claims	System	5.00	2.00	3.00	3.00	3.00	3.00
Advice	System	1.00	0.00				
Follow-Up Audits	System	1.00	0.00	1.00	1.00	1.00	1.00
Tourism:							
* Beacon/TIC - Cash & Banking	System	0.00	0.00	5.00	5.00	5.00	5.00
* Beacon Museum Collection	Regularity	0.00	8.00	0.00			
Housing Policy:							
* Homelessness	System	0.00	0.00				4.00
* Renovation Grants	System	0.00	0.00		7.00		
* Careline	System						5.00
Local Plans:							
Development Control:							
* Development Control	System	0.00	20.50	2.00			
* Conservation	System	0.00	0.50				
Building Control:							
* Building Control	System	0.00	0.00				7.00
TOTAL		7.00	31.00	18.00	23.00	19.00	35.00

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LEISURE & ENVIRONMENTAL SERVICES							
Leisure Services:							
* Swimming Pool Cash & Banking	System	0.00	0.00	5.00	5.00	5.00	5.00
* Sports Centre Cash & Banking	System	0.00	0.00	5.00	5.00	5.00	5.00
* Civic Halls Cash & Banking	System	0.00	0.00	5.00	5.00	5.00	5.00
* Civic Hall Establishment Audit	System	0.00	0.00			8.00	
* Bowls Centre Cash & Banking	System	0.00	0.00	5.00	5.00	5.00	5.00
* Bowls Centre Establishment Audit	System	0.00	0.00		6.00		
* Sports Development	System	0.00	0.00				
Lottery Grants	Regularity	0.00	0.00				
Leisure Bonus	Regularity	0.00	0.00	4.00	4.00	4.00	4.00
Follow-Up Audits	System	3.00	3.25	2.00	2.00	2.00	2.00
Advice	System	3.00	3.50	2.00	2.00	2.00	2.00
Environmental Health:							
* Environmental Health Income	System	5.00	1.25				
* Occupational Health	System	0.00	0.00				
* Food Safety	System	0.00	0.00				6.00
Advice	System	2.00	0.00	1.00	1.00	1.00	1.00
Follow-Up Audits	System	1.00	0.75	1.00	1.00	1.00	1.00
Waste Management:							
* Refuse Collection/Transport	System	0.00	0.00			9.00	
* Recycling	System	0.00	0.00				
* Street Cleaning	System	0.00	0.00				
* Public Conveniences	System	0.00	0.00				3.00
Parks & Open Spaces:							
* Crematorium/Cemetery	System	0.00	0.00	10.00			
* Landscape Management	System	0.00	0.00		19.00	13.00	
* Stores	System	0.00	7.00	5.00			

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Enforcement:							
* Enforcement	System	3.00	10.00				
* Markets	System	0.00	0.00	6.00			
* Street Lighting	System	0.00	0.00				
Advice	System	1.00	0.25	1.00	1.00	1.00	1.00
Follow-Up Audits	System	1.00	0.75	2.00	2.00	2.00	2.00
Land Drainage & Coast Protection:							
* Coast Protection & Land Drainage	System	0.00	0.00				
TOTAL		19.00	26.75	54.00	58.00	63.00	42.00

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TRANSFERRED FUNCTIONS							
Housing:							
Housing Rents	System	13.00	12.50	0.00	0.00	0.00	0.00
Advice	System	1.00	0.25	0.00	0.00	0.00	0.00
Valuation:							
Advice	Contract	1.00	0.00	0.00	0.00	0.00	0.00
Follow-Up Audits	Contract	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL		16.00	12.75	0.00	0.00	0.00	0.00
TOTAL		353.00	310.50	438.00	423.00	410.00	403.00
CORPORATE							
Best Value Meetings/Advice	BV System	5.00	0.00	0.00	0.00	0.00	0.00
Best Value System Audit	BV System	10.00	3.25	12.00	12.00	12.00	12.00
VFM - Procurement	VFM	30.00	13.75	2.00	0.00	0.00	0.00
E Government Arrangements	System	10.00	5.75	8.00	8.00	8.00	8.00
Crime & Disorder Act - Compliance	Regularity	10.00	0.25	10.00	10.00	10.00	10.00
Code of Corporate Governance	Regularity	10.00	8.75	10.00	10.00	10.00	10.00
Freedom of Information Act	Regularity	0.00	0.00	5.00	5.00	5.00	5.00
Evaluating Service Business Risk	Regularity	0.00	0.00	20.00	20.00	20.00	20.00
Evaluating whether Service Objectives met	Regularity	0.00	0.00	20.00	20.00	20.00	20.00
Risk Management/Business Continuity	Regularity	0.00	0.00	10.00	10.00	10.00	10.00
B/fwd: Best Value System Audit	System	6.00	1.75	0.00	0.00	0.00	0.00
Follow-Up Audits	Regularity	1.00	0.75	1.00	1.00	1.00	1.00
Advice	Regularity	0.00	0.00	1.00	1.00	1.00	1.00
TOTAL		82.00	34.25	99.00	97.00	97.00	97.00

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MANAGEMENT							
Contingency/Responsive	Conting.	145.00	178.25	162.00	168.00	181.00	188.00
VFM studies yet to be allocated	VFM	0.00	0.00	0.00	25.00	25.00	25.00
Admin/Mgt	Admin/Mgt	84.00	114.00	80.00	80.00	80.00	80.00
Committees	Admin/Mgt	20.00	26.50	20.00	20.00	20.00	20.00
Management Team/Finance Team Meetings	Admin/Mgt	15.00	13.00	15.00	15.00	15.00	15.00
Secondment to Accountancy	Non audit	30.00	34.50	0.00	0.00	0.00	0.00
Revenues/Benefits Project	Systems	15.00	15.75	5.00	0.00	0.00	0.00
Risk Management Group	Admin/Mgt	4.00	1.75	4.00	4.00	4.00	4.00
Procurement Strategy - Non-Audit work	Non audit	15.00	18.75	0.00	0.00	0.00	0.00
Information for District Audit/Audit Commission	Admin/Mgt	2.00	5.50	2.00	2.00	2.00	2.00
Audit Training	Admin/Mgt	10.00	17.00	10.00	10.00	10.00	10.00
AAT Training	Admin/Mgt	12.00	10.50	0.00	0.00	0.00	0.00
TOTAL		352.00	435.50	298.00	324.00	337.00	344.00
TOTAL PLANNED DAYS		787.00	780.25	835.00	844.00	844.00	844.00
AUDIT OVERHEADS							
Sick Leave		44.00	70.00	28.00	28.00	28.00	28.00
Annual Leave [includes leave brought forward]		109.50	91.00	107.00	112.00	112.00	112.00
Maternity Leave		98.25	96.25	0.00	0.00	0.00	0.00
Statutory Leave		37.00	35.00	21.00	28.00	28.00	28.00
Authorised Leave [includes exams/study/Christmas]		14.50	17.75	10.50	11.00	11.00	11.00
TOTAL AUDIT DAYS AVAILABLE		1090.25	1090.25	1001.50	1023.00	1023.00	1023.00
Check:		1090.25		1001.50	1023.00	1023.00	1023.00