

COPELAND BOROUGH COUNCIL - AUDIT SERVICES
STRATEGIC AUDIT PLAN - APRIL 2007

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Title	Category	Planned 2006/07 Days	Actual 2006/07 Days	Planned 2007/08 Days	Planned 2008/09 Days
FINANCE AND BUSINESS DEVELOPMENT					
Accountancy:					
Loans and Investments	System	9.00	30.25	10.00	10.00
Main Accounting Systems [2.25 days b/fwd from 06/07]	System	15.00	11.50	15.00	12.00
Budget Process/Budgetary Control [7 days b/fwd from 06/07]	System	6.00	0.00	13.00	6.00
Final Accounts Process	System	4.00	2.25	4.00	4.00
Capital Accounting Procedures	System	8.00	8.50	8.00	8.00
* Insurance	System				11.00
* VAT	System				
* Concessionary Travel	System				
*Car Loans	System				5.00
Creditors [5 days b/fwd from 06/07]	System	18.00	10.50	15.00	10.00
Sundry Debtors [7 days b/fwd from 06/07]	System	22.00	15.50	23.00	16.00
*Financial Management System Project	System	15.00	10.25	5.00	0.00
Grants to Voluntary Organisations	Regularity				5.00
Follow-Up Audits	System	5.00	1.25	5.00	5.00
Advice	System	2.00	1.75	2.00	2.00
ICT & E-Government:					
* Audit of PC's	Regularity				10.00
* Acquisition of Hardware/Software / Is/IT Strategy	System				
* Internet Access / Network Controls	System	9.00	17.25		
* Systems Development/Implementation Controls	System	16.00	13.25		
* Organisational & Administrative Controls	System				10.00
* Shared Services arrangements	System				15.00
* GIS System	System				
* Business Continuity arrangements	System			10.00	
* Financial management of IT / Performance monitoring / recharging	System			10.00	
Follow ups	System	1.00	4.00	2.00	2.00
Advice	System	1.00	0.00	0.50	0.50
Procurement:					
Procurement Arrangements	System	10.00	0.00	10.00	10.00
Contract management	System				15.00

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Title	Category	Planned 2006/07 Days	Actual 2006/07 Days	Planned 2007/08 Days	Planned 2008/09 Days
Property Maintenance:					
Contract Management	Contract	10.00	0.00	15.00	
*Private Finance Initiative (PFI) payments	Contract				
* Asset Management / Acquisition & Disposal of Land	Regularity				8.00
Advice	Contract	1.00	0.25	0.50	0.50
Follow-Up Audits	Contract	1.00	1.75	1.00	1.00
TOTAL		153.00	128.25	149.00	166.00

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Title	Category	Planned 2006/07 Days	Actual 2006/07 Days	Planned 2007/08 Days	Planned 2008/09 Days
CUSTOMER SERVICES					
Customer Services:					
Cash Receipting	System	20.00	59.75	25.00	25.00
Follow-Up Audits	System			1.00	1.00
Revenues & Benefits:					
Council Tax	System	26.00	35.00	30.00	30.00
NNDR [Includes 2 days c/fwd from 05/06 in 06/07]	System	27.00	23.00	20.00	20.00
Housing Benefits	System	35.00	43.00	40.00	40.00
*Grant claims [NNDR]	System	4.00	5.75	5.00	5.00
* Postal Remittances	System				
Follow-Up Audits	System	5.00	3.00	2.00	4.00
Advice	System	3.00	5.25	3.00	3.00
TOTAL		120.00	174.75	126.00	128.00

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LEGAL & DEMOCRATIC SERVICES					
Legal:					
* Production of Contract Documents	System				
* Custody of Documents	System				
* Land Charges	System				6.00
* Statutory Instruments	System				
* Litigation Procedures	Regularity				
* Licensing	System	16.00	30.50		
* Emergency Planning	System				
* Tendering Administration	Regularity				
* Freedom of Information Act	Regularity	5.00	10.50		
* Charities - Admin of Trusts	System				
Follow-Up Audits	System	2.00	3.75	1.00	1.00
Advice	System	1.00	0.00	0.50	0.50
Secretariat:					
* Civic Expenses/Hospitality/Mayors Charity Fund	Regularity				
* Record of Interests/Gifts & Hospitality	Regularity				
* Members Allowances	Regularity				
Follow-Up Audits	Regularity			1.00	1.00
Elections:					
* Election Administration	System				8.00
* Electoral Registration	System				
TOTAL		24.00	44.75	2.50	16.50

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POLICY & PERFORMANCE					
Policy & Performance:					
Advice	System	2.00	1.25	2.00	2.00
Follow-Up Audits	System	2.00	0.25		
Human Resources:					
Payroll	System	30.00	44.00	40.00	40.00
* Flexible Working Hours	Regularity				
* Travel & Subsistence Claims	System	10.00	7.00		
* Training Expenses	System				10.00
* Sickness	System				
* Human Resource Management	System				10.00
* General Tax issues	Regularity				6.00
Advice	System	1.00	0.00	0.50	0.50
Follow-Up Audits	System	3.00	0.50	1.00	1.00
Health & Safety					
*Health & Safety arrangements	System				12.00
TOTAL		48.00	53.00	43.50	81.50

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SUSTAINABILITY & NUCLEAR POLICY					
Expenses, Fees & Charges	Regularity				9.00
TOTAL		0.00	0.00	0.00	9.00
REGENERATION					
Community Regeneration:					
Projects	System			11.00	
Grant Claims	System	6.00	11.00	5.00	5.00
*Renovation Grants	System	16.00	3.00	16.00	
Crime & Disorder Act - Compliance	Regularity	10.00	0.00		
Follow-Up Audits / Advice	System	1.00	0.00	1.00	1.00
Tourism:					
* Beacon/TIC - Cash & Banking	System				5.00
* Beacon Museum Collection	Regularity				8.00
Follow ups / Advice	System	1.00	1.00	1.00	1.00
Housing Policy:					
* Homelessness	System				
* Private Sector Housing Renewal	System				
Follow ups / Advice	System			2.00	2.00
Local Plans:					
Development Control:					
* Development Control	System		0.00		20.00
* Conservation	System		0.00		
Follow ups/ Advice	System	1.00	0.25	1.00	1.00
Building Control:					
* Building Control - System implementation & audit	System			27.00	
Follow ups/ Advice	System	1.00	0.00	1.00	1.00
TOTAL		36.00	15.25	65.00	44.00

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LEISURE & ENVIRONMENTAL SERVICES					
Leisure Services:					
* Sports Development	System				
* Leisure Grants & Contributions	Regularity				
Follow-Up Audits	System				
Advice	System			0.50	0.50
Environmental Health:					
Food Hygiene	System				6.00
Advice	System	1.00	0.00	1.00	1.00
Follow-Up Audits	System	1.00	0.00		
Waste Management:					
* Leased Transport	System		0.00	12.00	
* Refuse Collection / Recycling	System		0.00		10.00
* Street Cleaning	System		0.00		
Advice	System		0.00	1.00	1.00
Parks & Open Spaces:					
* Crematorium/Cemetery [Also included Code of Practice in 06/07]	VFM	25.00	18.50		
* Landscape Management	System		0.00		10.00
* Stores	System		0.00		
* Street Scene	System		0.00		

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Enforcement:					
* Enforcement	System	16.00	0.00	16.00	
* Markets	System				
Advice	System	1.00	0.50	0.50	0.50
Follow-Up Audits	System	2.00	2.00	2.00	2.00
Environmental Protection:					
* Environmental Protection	System				
TOTAL		46.00	21.00	33.00	31.00
TOTAL		427.00	437.00	419.00	476.00
CORPORATE					
Performance Indicators	Best Value	10.00	10.50	10.00	10.00
E Commerce /Purchasing	System	13.00	0.00	5.00	7.00
Code of Corporate Governance [4 days b/fwd from 06/07]	Regularity	10.00	1.50	14.00	10.00
Evaluating Service Business Risk	Regularity	20.00	3.00	20.00	20.00
Evaluating whether Service Objectives met	Regularity	15.00	0.25	15.00	15.00
Risk Management/Business Continuity	Regularity	10.00	0.75	10.00	10.00
Partnership Developments	System	10.00	0.00	20.00	20.00
Audit of Gershon Efficiencies	VFM			25.00	25.00
GIS system	System				10.00
Follow-Up Audits	Regularity	1.00	0.50	1.00	1.00
Advice	Regularity	1.00	0.75	1.00	1.00
TOTAL		90.00	17.25	121.00	129.00

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MANAGEMENT / TRAINING / CONTINGENCY					
Contingency/Responsive	Contingency	75.00	49.75	70.00	70.00
Admin/Mgt	Admin/Mgt	80.00	87.50	85.00	85.00
Committees	Admin/Mgt	25.00	29.25	30.00	30.00
Management Team/Finance Team Meetings	Admin/Mgt	15.00	17.25	17.00	17.00
Management of Fraud Team	Non audit	40.00	11.50	15.00	15.00
Corporate Training	Non audit	20.00	7.75	8.00	8.00
Information for External Auditor	Admin/Mgt	2.00	0.25	2.00	2.00
Audit Training	Training	10.00	14.25	10.00	10.00
ACCA Training	Training			6.00	
AAT Training	Admin/Mgt	42.00	46.00	64.00	24.00
TOTAL		309.00	263.50	307.00	261.00
TOTAL PLANNED DAYS					
		826.00	717.75	847.00	866.00
AUDIT OVERHEADS					
Sick Leave		27.00	91.50	28.00	28.00
Annual Leave [includes leave brought forward]		112.00	77.25	106.00	98.00
Maternity Leave		0.00	0.00		
Statutory Leave		24.00	21.50	40.00	32.00
Authorised Leave [includes exams/study/Christmas]		10.00	29.50	26.00	16.00
TOTAL AUDIT DAYS AVAILABLE		999.00	937.50	1047.00	1040.00
Check:		999.00	0.00	1047.00	1040.00
				0.00	0.00

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Analysis of Audit Days:					
Systems		398.00	406.00	426.50	464.50
Regularity		72.00	17.25	62.00	104.00
Contract		12.00	2.00	16.50	1.50
VFM		25.00	18.50	25.00	25.00
Contingency/Responsive		75.00	49.75	70.00	70.00
Admin, management & training, committees, D.A.		174.00	194.50	214.00	168.00
Non audit work / training		60.00	19.25	23.00	23.00
Best Value: Performance Indicators		10.00	10.50	10.00	10.00
Total Audit Days		826.00	717.75	847.00	866.00

Analysis of Audit Days as a percentage of plan					
Systems		48%	57%	50%	54%
Regularity		9%	2%	7%	12%
Contract		1%	0%	2%	0%
VFM		3%	3%	3%	3%
Contingency/Responsive		9%	7%	8%	8%
Admin, management & training, committees, ext. auditor		21%	27%	25%	19%
Non audit work / training		7%	3%	3%	3%
Best Value: Performance Indicators		1%	1%	1%	1%
Total Audit Days		100%	100%	100%	100%

Note: Lost time in 2006/07 equivalent to 1 full time post for 5 months, due to a combination of long term sickness and vacancies.

Assumption for 2008/09: 2 AAT trainees will complete their training in July 2008.