

**STRATEGIC AUDIT PLAN 2008/09 to 2009/10**

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**Summary:** This report sets out the revised Strategic Audit Plan for 2008/09 to 2009/10, based on the current man-days and budget available.

<b>Recommendation:</b>	That Members approve the Strategic Audit Plan.
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**Resource Implications:** Use of ear-marked funding to buy in specialized computer audit. Estimate of £4,560 for 12 days.

**Key Decision Status:** None

## **1.0 INTRODUCTION**

1.1 The principal role of Audit Services is to assist the Head of Finance & Business Development in carrying out the statutory S.151 role and to provide a service to Members and all levels of management in ensuring that arrangements are in place to carry out the Council's business securely and efficiently. The Audit Plan is also designed to meet the requirements of the external auditor, as set out in the Audit Commission Internal Audit Protocol. Audit Services will review the financial and business systems, in order to evaluate and report upon the adequacy of internal control, as a contribution to the proper, economic, efficient and effective use of resources.

## **2.0 AUDIT RESOURCES**

2.1 The Audit Plan for 2008/09 is based on an establishment of 4 Full Time Equivalent (FTE) posts, including the Audit and Fraud Prevention Manager. Allowance has been made in the Plan for "Non audit work / training". This is to cover management of the Fraud Team (largely Benefits Fraud) and any corporate training required. By recording this separately, it will make any benchmarking exercises with other audit sections more directly comparable.

## **3.0 RISK BASED APPROACH TO AUDIT**

3.1 The Strategic Audit Plan, attached as Appendix A, is revised on an annual basis following a risk assessment exercise and takes into account progress made in the previous year and any comments from Corporate Team, Management Group and the External Auditor.

3.2 Whilst management is focused on managing the key strategic and operational risks to achieving objectives, internal audit seeks to give assurance on other risks arising over:-

- the reliability and integrity of operational and financial information;
- the safe-keeping of financial and non-financial assets;
- projects, systems development and change; and
- compliance with relevant legislation.

3.3 A risk assessment sheet is completed for each Service Unit's activities, taking into account the type of risk involved in that kind of activity and what we know about it from previous audits. This risk score is then transferred to a summary worksheet, which sorts the scores in order of the highest risk and calculates how many days should be allocated from the audit days available. These automatically calculated days are then adjusted, where necessary, in the light of previous audit experience. Allowance is made for the main financial systems audits and other audit activities which must be carried out every year (see Appendix C). The remaining days available are then allocated to audits with the highest risk scores. If there are insufficient audit days available, the lowest risk activities will be deferred. A copy of the risk assessment summary is shown at Appendix B. Any new information is built into the risk assessment exercise at the end of every year.

3.4 In addition to audits arising from the risk assessment exercise, we undertake annual audits of the 12 main financial systems in order to give an assurance as to the controls and integrity of the data which feed into the annual budget and the Statement of Accounts:-

Loans & Investments	Payroll
Benefits	Capital Accounting
Sundry Debtors	Council Tax
Creditors	Cash Receipting
Main Accounting System	National Non Domestic Rates
Budgetary Process	Final Accounts Process

3.5 Annual provision for the following is also included in the audit plan:-

- performance indicators
- systems for grant claims
- computerised fraud checks
- E. Government arrangements

3.6 In line with the IT audit strategy previously agreed by the Audit Committee, there is planned coverage of IT activity to comply with

CIPFA computer audit guidelines. The plan also includes reviewing the Council's risk management arrangements.

- 3.7 A summary of the main areas of audit work for 2008/09 is given below:-

Type of Audit Work	Days	% of audit days
Systems	464.5	55%
Regularity	62	7%
Contract	15.5	2%
Contingency / Responsive	70	8%
Admin/Mgt/Training/Committees	207	24%
Performance Indicators	10	1%
Non Audit work [Management of Fraud Team / Corporate Training]	23	3%
<b>TOTAL</b>	<b>852</b>	<b>100%</b>

NB. Computer audit is included as part of the systems audits, as well as the specific IT audits included in the Plan.

- 3.8 Systems work will include a review of controls relating to the prevention and detection of fraud and corruption. Computer audit tests will be undertaken using IDEA audit software. Technical computer audit will be carried out by a specialist computer auditor. This will include IT Business Continuity arrangements and an IT Security Healthcheck in 2008/09.
- 3.9 We have not included any Value for Money studies in the plan. There were no proposals from Managers for this type of work and service reviews are now carried out as part of the budget build process. The Process Improvement Team also undertake specific projects to improve service delivery. There are contingency days allowed in the plan if any audit involvement is requested in this area.

#### **4.0 MONITORING AND REPORTING**

- 4.1 Progress against the plan will be monitored on a monthly basis and reported to the Head of Finance & Business Development. Quarterly monitoring reports will be submitted to the Audit Committee.

#### **List of Appendices:**

Appendix A - Strategic Audit Plan

Appendix B - Risk Assessment Summary

Appendix C – Annual Audit Days available

#### **List of Background Documents:** None

**Officers Consulted:** Corporate Team, Management Group, External Auditor

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**APPENDIX A**

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

Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Planned 2008/09 Days	Planned 2009/10 Days
<b>FINANCE AND BUSINESS DEVELOPMENT</b>					
<b>Accountancy:</b>					
Loans and Investments	System	10.00	10.75	10.00	10.00
Main Accounting Systems [includes 2 days b/fwd from 07/08]	System	15.00	24.00	24.00	24.00
Budget Process/Budgetary Control [includes 7 days b/fwd from 06/07]	System	13.00	21.00	14.00	14.00
Final Accounts Process	System	4.00	5.75	10.00	10.00
Capital Accounting Procedures	System	8.00	12.75	10.00	10.00
* Insurance	System			11.00	11.00
* VAT	System				
* Concessional Travel	System				
* Car Loans	System				
Creditors [5 days b/fwd from 06/07]	System	15.00	44.75	39.00	8.00
Sundry Debtors [7 days b/fwd from 06/07]	System	23.00	28.75	22.00	39.00
*Financial Management System Project	System	5.00	0.50	4.00	22.00
Grants to Voluntary Organisations	Regularity				
Follow-Up Audits	System	5.00	1.50	1.00	1.00
Advice	System	2.00	3.00	2.00	2.00
Grant Claims	System			10.00	10.00
<b>ICT &amp; E-Government:</b>					
* Audit of PC's	Regularity				5.00
* Acquisition of Hardware/Software	System				
* Internet Access / Network Controls	System				
* Systems Development/Implementation Controls	System				
* Organisational & Administrative Controls	System				
* IS/ICT Strategy	System				
* Business Continuity arrangements	System				15.00
* Financial management of IT / Performance monitoring / recharging	System				
Follow ups	System				
Advice	System				
<b>TOTAL</b>		<b>122.50</b>	<b>166.75</b>	<b>163.50</b>	<b>192.50</b>

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Others should be done annually.
		Planned 2008/09 Days	Planned 2009/10 Days	
<b>CUSTOMER SERVICES</b>				
Customer Services:				
Cash Receipting	System	25.00	29.25	29.00
Follow-Up Audits	System	1.00	0	1.00
<b>Revenues &amp; Benefits:</b>				
Council Tax	System	30.00	38.00	30.00
NNDR [Includes 2 days c/fwd from 05/06 in 06/07]	System	20.00	28.50	25.00
Benefits	System	40.00	37.00	40.00
*Grant claims [NNDR]	System	5.00	6.50	
* Postal Remittances	System	0.00		
Follow-Up Audits	System	2.00	3.50	1.00
Advice	System	3.00	2.25	2.00
<b>TOTAL</b>		<b>126.00</b>	<b>145.00</b>	<b>128.00</b>
				<b>129.00</b>

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Planned 2008/09 Days	Planned 2009/10 Days
<b>LEGAL &amp; DEMOCRATIC SERVICES</b>					
Legal:					
* Production of Contract Documents	System				
* Custody of Documents	System				
* Land Charges	System				
* Statutory Instruments	System				
* Litigation Procedures	Regularity				
* Licensing	System				
* Emergency Planning	System				
* Tendering Administration	Regularity				
* Freedom of Information Act	Regularity				
* Charities - Admin of Trusts	System				
Follow-Up Audits	System	1.00		1.25	
Advice	System	0.50		0.25	
Secretariat:					
* Civic Expenses/Hospitality/Mayors Charity Fund	Regularity				
* Record of Interests/Gifts & Hospitality	Regularity				
* Members Allowances	Regularity				
Follow-Up Audits	Regularity	1.00		0.00	
Elections:	System				
* Election Administration	System				
* Electoral Registration	System				
<b>TOTAL</b>				<b>1.50</b>	<b>0.50</b>
				<b>2.50</b>	<b>6.50</b>

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Others should be done annually.
POLICY & PERFORMANCE		Planned 2008/09 Days	Planned 2009/10 Days	
Policy & Performance:				
Advice				
Follow-Up Audits				
* GIS System				
<b>Human Resources:</b>				
Payroll	System	2.00	1.25	
* Flexible Working Hours	System			2.00
* Travel & Subsistence Claims	System			2.00
* Training Expenses	Regularity	40.00	30.50	7.00
* Sickness	System			30.00
* Human Resource Management	System			10.00
* General Tax issues	System			12.00
Advice	Regularity			10.00
Follow-Up Audits	System	0.50	0.75	0.50
	System	1.00	2.50	1.00
<b>Health &amp; Safety</b>				12.00
* Health & Safety arrangements	System			
<b>TOTAL</b>		43.50	35.00	43.50 74.50

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Planned 2008/09 Days	Planned 2009/10 Days
<b>SUSTAINABILITY &amp; NUCLEAR POLICY</b>	Regularity				8.00
Expenses, Fees & Charges					
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>
<b>REGENERATION</b>					
Procurement:					
Procurement Arrangements	System	10.00	0.00	10.00	10.00
Contract management	System				
Property Maintenance:					
Contract Management	Contract	15.00	30.50		
*Private Finance Initiative (PFI) payments	Contract				
* Asset Management / Acquisition & Disposal of Land	Regularity				
Advice	Contract	0.50	0.25		
Follow-Up Audits	Contract	1.00	1.50		
Community Regeneration:					
Projects / Contract Management	Contracts	11.00	15.25		
Grant Claims	System	5.00	6.25		
*Renovation Grants	System	16.00	0.00		
Crime & Disorder Act - Compliance	Regularity				
Follow-Up Audits / Advice	System	1.00	0.75		
Tourism:					
* Beacon/TIC - Cash & Banking	System			6.00	
* Beacon Museum Collection	Regularity			10.00	
Follow-ups / Advice	System	1.00	0.00	1.00	
Housing Policy:					
* Homelessness	System			0.00	
* Private Sector Housing Renewal	System			0.00	
Follow-ups / Advice	System	2.00	0.25	2.00	
Local Plans:					

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Planned 2008/09 Days	Planned 2009/10 Days
<b>Development Control:</b>					
* Development Control	System	1.00	0.00	1.00	1.00
* Conservation	System	1.00	0.00	1.00	1.00
Follow ups/ Advice	System	27.00	13.25	36.00	1.00
<b>Building Control:</b>					
* Building Control -Audit(20 days) & System implementation(16 days)	System	1.00	0.00	1.00	1.00
Follow ups/ Advice	System	91.50	68.00	109.50	64.50
<b>TOTAL</b>					

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Others should be done annually.	Planned 2008/09 Days	Planned 2009/10 Days
					Planned 2008/09 Days	Planned 2009/10 Days
<b>LEISURE &amp; ENVIRONMENTAL SERVICES</b>						
<b>Leisure Services:</b>						
* Sports Development	System					
* Leisure Grants & Contributions	Regularity System					
Follow-Up Audits	System	0.50	0.00		0.50	0.50
Advice	System					
<b>Environmental Health:</b>						
Environmental Health income	System					
Advice	System	1.00	0.00		1.00	6.00
Follow-Up Audits	System					1.00
<b>Waste Management:</b>						
* Leased Transport	System					
* Recycling sales income	System	12.00	0.50		12.00	7.00
* Street Cleaning	System					
Advice	System	1.00	0.25		1.00	1.00
<b>Parks &amp; Open Spaces:</b>						
* Crematorium/Cemetery	VFM					
* Landscape Management	System					
* Stores	System					
* Street Scene	System					
					18.00	

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Planned 2008/09 Days	Planned 2009/10 Days
<b>Enforcement:</b>					
* Enforcement	System	16.00	25.25		
* Markets	System	0.50	0.00	0.50	
Advice	System	2.00	5.50		0.50
Follow-Up Audits	System				
<b>Environmental Protection:</b>					
* Environmental Protection	System				
<b>TOTAL</b>		33.00	31.50	15.00	34.00
<b>TOTAL</b>		419.00	447.75	460.00	509.00
<b>CORPORATE</b>					
Performance Indicators					
E Commerce /Purchasing	Best Value System	10.00	8.00	10.00	10.00
Code of Corporate Governance	Regularity	5.00	0.00	5.00	
Evaluating Service Business Risk	Regularity	14.00	6.00	15.00	10.00
Evaluating whether Service Objectives met	Regularity	20.00	0.00	10.00	10.00
Business Continuity	Regularity	15.00	0.00	15.00	15.00
Partnership Developments / Area Based Grant	Regularity	10.00	0.00	10.00	10.00
Audit of Gershon Efficiencies	System	20.00	0.00	25.00	25.00
Follow-Up Audits	VFM	25.00	0.00		
Advice	Regularity	1.00	0.00	1.00	1.00
Advice	Regularity	1.00	0.00	1.00	1.00
<b>TOTAL</b>		121.00	14.00	92.00	82.00

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Planned 2008/09 Days	Planned 2009/10 Days
<b>MANAGEMENT / TRAINING / CONTINGENCY</b>					
Contingency/Responsive [117 days in 07/08 related to secondment]	Contingency	70.00	164.00	70.00	70.00
Admin/Mgt Committees	Admin/Mgt	85.00	91.00	80.00	80.00
Management Team/Finance Team Meetings	Admin/Mgt	30.00	26.50	30.00	30.00
Management of Fraud Team	Admin/Mgt	17.00	20.25	25.00	25.00
Corporate Training	Non audit	15.00	9.75	15.00	15.00
Information for External Auditor	Non audit	8.00	8.25	8.00	8.00
Audit Training	Admin/Mgt	2.00	2.75	2.00	2.00
ACCA Training	Training	10.00	13.25	10.00	10.00
AAT Training	Training	6.00	6.00	6.00	6.00
<b>TOTAL</b>	Admin/Mgt	64.00	69.75	60.00	40.00
			<b>307.00</b>	<b>411.50</b>	<b>300.00</b>
					<b>280.00</b>
<b>TOTAL PLANNED DAYS</b>					
<b>AUDIT "LOST TIME"</b>					
Sick Leave		<b>847.00</b>	<b>873.25</b>	<b>852.00</b>	<b>871.00</b>
Annual Leave [Includes leave brought forward]		28.00	12.00	23.00	24.00
Maternity Leave		106.00	90.00	97.00	96.00
Statutory Leave		40.00	35.00	24.00	32.00
Authorised Leave [includes exams/study/Christmas]		26.00	33.75	26.00	17.00
<b>TOTAL AUDIT DAYS AVAILABLE</b>		<b>1047.00</b>	<b>1044.00</b>	<b>1022.00</b>	<b>1040.00</b>
				Check:	
		1047.00	0.00	1022.00	1040.00
				0.00	0.00

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Title	Category	Planned 2007/08 Days	Actual 2007/08 Days	Planned 2008/09 Days	Planned 2009/10 Days
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Analysis of Audit Days:

Systems		415.50	400.25	464.50	487.50
Regularity		62.00	6.00	62.00	78.00
Contract		27.50	47.50	15.50	15.50
VFM		25.00	0.00	0.00	0.00
Contingency/Responsive		70.00	164.00	70.00	70.00
Admin, management & training, committees, D.A.		214.00	229.50	207.00	187.00
Non audit work / training		23.00	18.00	23.00	23.00
Best Value: Performance Indicators		10.00	8.00	10.00	10.00
<b>Total Audit Days</b>		<b>847.00</b>	<b>873.25</b>	<b>852.00</b>	<b>871.00</b>

Analysis of Audit Days as a percentage of plan

Systems		49%	46%	55%	56%
Regularity		7%	1%	7%	9%
Contract		3%	5%	2%	2%
VFM		3%	0%	0%	0%
Contingency/Responsive		8%	19%	8%	8%
Admin, management & training, committees, ext. auditor		25%	26%	24%	21%
Non audit work / training		3%	2%	3%	3%
Best Value: Performance Indicators		1%	1%	1%	1%
<b>Total Audit Days</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Note: Lost time in 2007/08 - 1 full time Senior Auditor seconded to Accountancy section for 5 months.

Assumption for 2008/09: 2 AAT trainees will complete their training in July 2008. 1 trainee will start AAT training.

**STRATEGIC AUDIT PLAN 2008**

**APPENDIX B**

**RISK ASSESSMENT SHEETS - INDEX 2008/09**

Sheet Nr.	System	Weighted Score	% Audit Days	Audit Days	Adjusted Audit Days	Reason for Adjustment
<b>Main Financial Systems [Audited annually]</b>						
14	Main Accounting	11.79	17.23%	49	24	Based on 07/08 time + 2 days b/fwd
11	Creditors	10.45	15.27%	43	39	Based on 07/08 time
4	Final Accounts Process	10.22	14.93%	42	10	Based on 07/08 time + additional checks
5	Loans & Investments	9.18	13.41%	38	10	Based on 07/08 time
12	Sundry Debtors	6.22	9.08%	26	22	Based on 07/08 time
13	Cash Receipting	5.81	8.50%	24	29	Based on 07/08 time
9	Housing Benefits/Council Tax Benefits	3.17	4.64%	13	40	Based on 07/08 time
3	Payroll	2.63	3.84%	11	30	Based on 07/08 time
7	NNDR	2.51	3.67%	10	25	Based on 07/08 time
2	Capital Accounting Procedures	2.36	3.45%	10	10	Based on 07/08 time
10	Council Tax	2.12	3.09%	9	30	Based on 07/08 time
1	Budget Process/Budgetary Control	1.97	2.87%	8	14	Based on 07/08 time
		<b>68.44</b>	<b>100.00%</b>	<b>283</b>	<b>283</b>	
83	<b>Other Systems:</b>					
72	Renovation Grants / Disabled Facilities Grants	16.17	9.87%	20	16	Sample of DFG's audited 2006/07
45	Systems Development/Implementation Controls	11.68	7.13%	14	16	Building Control in 2008/09
16	Leased Transport	8.67	5.29%	10	12	NEVER AUDITED - New contract 07/08
84	Training Expenses	6.22	3.80%	8	10	NOT AUDITED SINCE 2000
57	Flexible Working Hours	5.56	3.39%	7	0	Audited 03/04 Follow up 04/05
24	Beacon Establishment Audit	5.54	3.38%	7	6	Cash & Banking audit only
29	Enforcement	5.26	3.21%	6	0	New software - audited 07/08
67	Beacon Museum Collection	4.82	2.94%	6	10	Audited 04/05 Refurbishment 07
59	GIS System	4.54	2.77%	5	7	NEVER AUDITED
68	Development Control	4.53	2.77%	5	0	Audited 04/05 & reviewed MVM 06/07
37	Building Control	4.12	2.52%	5	0	Audited in 2008/09 b/fwd from 07/08]
25	Recycling Sales Income	4.02	2.45%	5	7	NEVER AUDITED
79	Travel & Subsistence	3.58	2.19%	4	0	Audited 05/06
33	Car Loans	3.32	2.03%	4	8	NOT AUDITED SINCE 2000
15	Contract Management	3.27	1.99%	4	0	10 days allowed in annual audits
38	Nuclear Issues	3.22	1.97%	4	8	New department 05/06
90	Production of Contract Documents	3.03	1.85%	4	0	Audit & Follow up 03/04. Few contracts
31	Sickness	3.00	1.83%	4	0	Audited 03/04 Follow up 04/05
41	Parks & Open Spaces	2.71	1.66%	3	18	NEVER AUDITED
32	Election Administration	2.67	1.63%	3	Audited 03/04	
17	Asset Management	2.35	1.43%	3	8	NEVER AUDITED New 03/04
63	Acquisition of Hardware/Software	2.25	1.37%	3	0	Audited 04/05
40	Private Sector Housing Renewal	2.22	1.36%	3	15	NEVER AUDITED
35	Health & Safety	2.19	1.34%	3	12	NEVER AUDITED

Street N. System	Weighted Score	% Audit Days	Audit Days	Adjusted Audit Days	Reason for Adjustment
84 Postal Remittances	2.15	1.31%	3	0	Audited 03/04 Follow up 04/05
46 Insurance	2.07	1.27%	3	11	NOT AUDITED SINCE 2001
62 General Tax Issues	2.06	1.26%	2	10	NOT AUDITED SINCE 2000
78 Licensing	2.04	1.25%	2	0	Audited 06/07
56 Land Charges	2.01	1.23%	2	6	NOT AUDITED SINCE 2000
43 Environmental Health Income	1.98	1.21%	2	6	NEVER AUDITED
39 IT Network Controls	1.93	1.18%	2	Audited 06/07	
52 Human Resource Management	1.86	1.13%	2	12	NEVER AUDITED
60 Telephones & Mobiles	1.82	1.11%	2	Audited 04/05	
19 Concessionary Travel	1.71	1.05%	2	NOT AUDITED SINCE 2000	
65 Grants to Voluntary Organisations	1.67	1.02%	2	NOT AUDITED SINCE 2000	
85 Tendering Administration	1.67	1.02%	2	Audited 03/04	
54 Mortgages	1.61	0.98%	2	NOT AUDITED SINCE 2000	
42 Electoral Registration	1.52	0.93%	2	NOT AUDITED SINCE 2000	
47 Economic Development Grants	1.47	0.90%	2	Audited 06/07 Time allowed 08/09	
87 Homelessness	1.43	0.87%	2	NEVER AUDITED	
70 Record of Interests, Gifts and Hospitality	1.42	0.87%	2	Audited 03/04	
80 Refuse Collection Income	1.38	0.84%	2	NEVER AUDITED	
86 Stores	1.37	0.84%	2	Audited 04/05	
69 Pest Control	1.35	0.83%	2	Audited 03/04 Follow up 04/05	
22 Private Finance Initiative	1.05	0.64%	1	Audited 05/06	
44 Organisational & Admin Controls - IT	1.01	0.62%	1	Audited 03/04 Follow up 04/05	
64 Emergency Planning	0.95	0.58%	1	NOT AUDITED SINCE 2000	
73 Cultural Services	0.92	0.56%	1	NEVER AUDITED	
21 Petty Cash Control	0.90	0.55%	1	Audited 2000 Low value	
28 Cem & Crem	0.87	0.53%	1	Audited 2006/07 - Bereavement Services	
66 Street Scene	0.86	0.52%	1	NEVER AUDITED	
49 Statutory Instruments/Government Consultancy Documents	0.85	0.52%	1	NOT AUDITED SINCE 2001	
51 Litigation Procedures	0.85	0.52%	1	NOT AUDITED SINCE 2001	
58 Members Allowances & Expenses	0.79	0.48%	1	Audited 05/06	
88 Internet Access	0.78	0.47%	1	Audited 03/04 Follow up 04/05	
20 Environmental Cleaning	0.73	0.45%	1	NEVER AUDITED	
71 Civic Expenses/Mayors Charity Fund	0.71	0.43%	1	NOT AUDITED SINCE 2001	
26 Public Conveniences	0.63	0.39%	1	Repairs followed up for OSC April 06	
82 Audit of PCs	0.61	0.37%	1	Audited 03/04	
53 Building Cleaning	0.60	0.37%	1	NEVER AUDITED	
36 VAT	0.59	0.36%	1	Audited 02/03	
50 Custody of Documents	0.48	0.29%	1	Audited 03/04	
74 Freedom of Information Act	0.19	0.12%	0	Audited 2006/07	
					0
				163.84	100.00% <span style="background-color: #cccccc;">98</span>
					198
					0

## STRATEGIC AUDIT PLAN 2008

## APPENDIX C

**Days Available Excluding Major Systems Work & Other Annual Requirements**

	<b>2008/09</b>	<b>2009/10</b>	<b>TOTAL</b>
Total Audit Days Available	853	871	1724
<b>Less Major Systems Work:</b>	<b>283</b>	<b>283</b>	<b>566</b>
<b>Less annual routine work:</b>			
Follow ups	10	10	20
Advice	15	15	30
Information for District Audit	2	2	4
IT audit	25	30	55
Contract Management	15	15	30
Performance Indicators	10	10	20
Grant Claims systems:			
C.Tax, NNDR,Benefits, Housing, Ec. Devt.	20	20	40
Code of Corporate Governance [incl 6 b/fwd]	15	10	25
Management of Service Business Risk	10	10	20
Contingency/Responsive Work	70	70	140
Admin/Management	80	80	160
Management / Team Meetings	25	25	50
Committees	30	30	60
Management of Fraud Team	15	15	30
AAT Training	60	40	100
Audit Training	10	10	20
Corporate Training	8	8	16
Evaluating whether Service Objectives met	15	15	30
Business Continuity	10	10	20
Partnership Developments / Area Grant	25	25	50
Procurement Arrangements	10	10	20
Days b/fwd [Building Control]	20	0	20
<b>Total days available for 'Other' audits</b>	<b>70</b>	<b>128</b>	<b>198</b>