

**COPELAND BOROUGH COUNCIL - AUDIT SERVICES**  
**STRATEGIC AUDIT PLAN - APRIL 2006**

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

Others should be done annually.

Title	Category	Planned 2005/06 Days	Actual 2005/06 Days	Planned 2006/07 Days	Planned 2007/08 Days	Planned 2008/09 Days
<b>FINANCE AND BUSINESS DEVELOPMENT</b>						
<b>Accountancy:</b>						
Loans and Investments	System	7.00	10.75	9.00	9.00	9.00
Main Accounting Systems	System	11.00	17.75	15.00	15.00	15.00
Budget Process/Budgetary Control	System	7.00	5.75	6.00	6.00	6.00
Final Accounts Process	System	7.00	3.25	4.00	4.00	4.00
Capital Accounting Procedures	System	8.00	6.25	8.00	8.00	8.00
* Car Loans	System		0.00		5.00	
* Insurance	System		0.00		12.00	
* VAT	System		0.00			7.00
* Grants to Voluntary Organisations	System		0.00			5.00
* Concessionary Travel	System		0.00			5.00
Creditors	System	14.00	22.00	18.00	18.00	18.00
Sundry Debtors	System	19.00	31.00	22.00	22.00	22.00
*VFM: Centralisation of Creditors	VFM	25.00	25.50			
*Financial Management System Project	System			15.00	5.00	
Follow-Up Audits	System	5.00	8.75	5.00	5.00	5.00
Advice	System	2.00	3.00	2.00	2.00	2.00
<b>ICT &amp; E-Government:</b>						
* Audit of PC's	Regularity		0.00			8.00
* Acquisition of Hardware/Software / Is/IT Strategy	System		0.00		6.00	
* Internet Access / Network Controls	System		0.00	9.00		
* Systems Development/Implementation Controls	System	15.00	2.75	16.00		
* Organisational & Administrative Controls	System		0.00			12.00
* Telephones & Mobiles [04/05 c/fwd]	System	2.00	1.00			
* GIS System	System	5.00	0.00		14.00	
* Partnership Arrangements	Regularity	3.00	0.00			
* Financial management of IT / Performance monitoring / recharging	System				8.00	
Follow ups	System			1.00	1.00	1.00
Advice	System			1.00	1.00	1.00
<b>Procurement:</b>						
Procurement Arrangements	System	5.00	0.00	10.00	10.00	10.00

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Title	Category	Planned 2005/06 Days	Actual 2005/06 Days	Planned 2006/07 Days	Planned 2007/08 Days	Planned 2008/09 Days
<b>Property Maintenance:</b>						
Contract Management	Contract	10.00	0.00	10.00	10.00	10.00
*Private Finance Initiative (PFI) payments	Contract	4.00	4.25		4.00	
* Asset Management / Acquisition & Disposal of Land	Regularity		0.00		4.00	4.00
Advice	Contract	1.00	0.75	1.00	1.00	1.00
Follow-Up Audits	Contract	1.00	2.75	1.00	1.00	1.00
<b>TOTAL</b>		<b>151.00</b>	<b>145.50</b>	<b>153.00</b>	<b>171.00</b>	<b>154.00</b>

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<b>CUSTOMER SERVICES</b>						
<b>Customer Services:</b>						
<b>Revenues &amp; Benefits:</b>						
Council Tax	System	26.00	32.50	26.00	26.00	26.00
NNDR [Includes 2 days c/fwd from 05/06 in 06/07]	System	19.00	41.00	27.00	25.00	25.00
Cash Receipting	System	9.00	20.00	20.00	20.00	20.00
*Grant claims [NNDR]	System	4.00	0.00	4.00		4.00
* Postal Remittances	System		0.00			
*Mortgages	System		0.00		5.00	
Housing Benefits	System	41.00	27.75	32.00	32.00	32.00
WIBS Claims [Grant Claims]	System	3.00	0.00	3.00	3.00	3.00
Housing Benefit Subsidy Claim [Not required - Done by external audit]	System	32.00	0.00			
Benefits - Assessment against Best Practice [Done by BFI]	System	6.00	0.00			
Follow-Up Audits	System	5.00	3.00	5.00	5.00	5.00
Advice	System	3.00	3.25	3.00	3.00	3.00
<b>TOTAL</b>		<b>148.00</b>	<b>127.50</b>	<b>120.00</b>	<b>119.00</b>	<b>118.00</b>

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<b>LEGAL &amp; DEMOCRATIC SERVICES</b>						
<b>Legal:</b>						
* Production of Contract Documents	System		0.00			
* Custody of Documents	System		0.00			2.00
* Land Charges	System		0.00			6.00
* Statutory Instruments	System		0.00			4.00
* Litigation Procedures	Regularity		0.00			3.00
* Licensing	System		0.00	16.00		
* Emergency Planning	System		0.00			4.00
* Tendering Administration	Regularity		0.00			
* Freedom of Information Act	Regularity	4.00	0.00		6.00	
* Charities - Admin of Trusts	System		0.00			
Follow-Up Audits	System	2.00	0.00	2.00	2.00	2.00
Advice	System	1.00	0.50	1.00	1.00	1.00
<b>Secretariat:</b>						
* Civic Expenses/Hospitality/Mayors Charity Fund	Regularity		0.00			6.00
* Record of Interests/Gifts & Hospitality	Regularity		0.00			
* Members Allowances [c/fwd from 04/05 to 05/06]	Regularity	4.00	6.50			
<b>Elections:</b>						
* Election Administration	System		0.00		8.00	
* Electoral Registration	System		0.00			5.00
<b>TOTAL</b>		<b>11.00</b>	<b>7.00</b>	<b>19.00</b>	<b>17.00</b>	<b>33.00</b>

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<b>POLICY &amp; PERFORMANCE</b>						
<b>Policy &amp; Performance:</b>						
Advice	System	2.00	0.00	2.00	2.00	2.00
Follow-Up Audits	System	2.00	0.00	2.00	2.00	2.00
<b>Human Resources:</b>						
Salaries <i>All payroll to be run on Sage system from Nov 2005</i>	System	19.00	20.75			
Wages [Sage system] <i>Whole Payroll from Nov 2005</i>	System	16.00	22.50	30.00	30.00	30.00
* Flexible Working Hours	Regularity		0.00			
* Travel & Subsistence Claims	System	8.00	5.00	10.00		
* Training Expenses	System		0.00		11.00	
* Sickness	System		0.00			
* Human Resource Management	Regularity		0.00			5.00
* General Tax issues	Regularity					6.00
Advice	System	1.00	6.50	1.00	1.00	1.00
Follow-Up Audits	System	3.00	1.50	3.00	3.00	3.00
<b>Health &amp; Safety</b>						
*Health & Safety arrangements	System				5.00	
<b>TOTAL</b>		<b>51.00</b>	<b>56.25</b>	<b>48.00</b>	<b>54.00</b>	<b>49.00</b>

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<b>SUSTAINABILITY &amp; NUCLEAR POLICY</b>						
New department estab. 05/06 *Contingency days [activities to be established]	System				9.00	
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.00</b>	<b>0.00</b>
<b>REGENERATION</b>						
<b>Community Regeneration:</b>						
* ERDF/ESF/SRB Schemes/Partnerships	System	7.00				9.00
Grant Claims	System	3.00	9.25	6.00	6.00	6.00
*Renovation Grants	System			16.00		
	System		0.00			
Follow-Up Audits / Advice	System	1.00	0.00	1.00	1.00	1.00
<b>Tourism:</b>						
* Beacon/TIC - Cash & Banking	System	5.00	9.75		5.00	
* Beacon Museum Collection	Regularity	0.00	0.00			
Follow ups / Advice	System			1.00	1.00	1.00
<b>Housing Policy:</b>						
* Homelessness	System		0.00			4.00
* Private Sector Housing Renewal	System					6.00
<b>Local Plans:</b>						
<b>Development Control:</b>						
* Development Control	System	2.00	2.00		19.00	
* Conservation	System		0.00			
Follow ups/ Advice	System			1.00	1.00	1.00
<b>Building Control:</b>						
* Building Control	System		0.00		17.00	
Follow ups/ Advice	System			1.00	1.00	1.00
<b>TOTAL</b>		<b>18.00</b>	<b>21.00</b>	<b>26.00</b>	<b>51.00</b>	<b>29.00</b>

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<b>LEISURE &amp; ENVIRONMENTAL SERVICES</b>						
<b>Leisure Services:</b>						
* Swimming Pool Cash & Banking	Transferred April 06	System	5.00	9.00		
* Sports Centre Cash & Banking	Transferred April 06	System	5.00	7.75		
* Civic Hall Cash & Banking	Transferred April 06	System	5.00	16.00		
* Cleator Moor Civic Hall	Transferring June 06	System		0.00		
* Bowls Centre Cash & Banking	Transferred April 06	System	5.00	6.00		
* Bowls Centre Establishment Audit	Transferred April 06	System		0.00		
* Sports Development		System		0.00		
* Leisure Grants & Contributions		Regularity		0.00		5.00
Leisure Bonus	Transferred April 06	Regularity	4.00	9.25		
Follow-Up Audits		System	2.00	1.00		
Advice		System	2.00	3.00		
<b>Environmental Health:</b>						
* Environmental Health Income		System		0.00		
		System		0.00		
* Food Hygiene		System		0.00		4.00
Advice		System	1.00	0.25	1.00	1.00
Follow-Up Audits		System	1.00	0.00	1.00	1.00
<b>Waste Management:</b>						
* Refuse Collection/Transport		System		0.00		13.00
* Recycling		System		0.00		5.00
* Street Cleaning		System		0.00		5.00
* Public Conveniences		System		0.00		
<b>Parks &amp; Open Spaces:</b>						
* Crematorium/Cemetery	[Also includes VFM /Code of Practice in 06/07]	VFM	10.00	0.75	25.00	
* Landscape Management		System		0.00		10.00
* Stores		System	5.00	4.75		
* Street Scene		System				5.00

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<b>Enforcement:</b>						
* Enforcement	System		0.00	16.00		
* Markets	System	6.00	11.25			
Advice	System	1.00	0.75	1.00	1.00	1.00
Follow-Up Audits	System	2.00	2.25	2.00	2.00	2.00
<b>Environmental Protection:</b>						
* Environmental Protection	System		0.00			7.00
<b>TOTAL</b>		<b>54.00</b>	<b>72.00</b>	<b>46.00</b>	<b>5.00</b>	<b>59.00</b>



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<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>		<b>433.00</b>	<b>429.25</b>	<b>412.00</b>	<b>426.00</b>	<b>442.00</b>
<b>CORPORATE</b>						
Best Value System Audit & Performance Indicators	BV System	17.00	8.50	10.00	10.00	10.00
VFM - Procurement [c/fwd from 04/05]	VFM	2.00	0.25			
E Government Arrangements	System	8.00	0.50	13.00	13.00	13.00
Crime & Disorder Act - Compliance	Regularity	10.00	0.00	10.00	10.00	10.00
Code of Corporate Governance	Regularity	10.00	6.25	10.00	10.00	10.00
Freedom of Information Act	Regularity	5.00	0.00	5.00	5.00	5.00
Evaluating Service Business Risk	Regularity	20.00	4.00	20.00	20.00	20.00
Evaluating whether Service Objectives met	Regularity	20.00	0.00	15.00	15.00	15.00
Risk Management/Business Continuity	Regularity	10.00	0.50	10.00	10.00	10.00
Partnership Developments	System	0.00	0.00	10.00	10.00	10.00
Follow-Up Audits	Regularity	1.00	5.25	1.00	1.00	1.00
Advice	Regularity	1.00	1.50	1.00	1.00	1.00
<b>TOTAL</b>		<b>104.00</b>	<b>26.75</b>	<b>105.00</b>	<b>105.00</b>	<b>105.00</b>

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<b>MANAGEMENT</b>						
Contingency/Responsive	Conting.	162.00	96.25	75.00	73.00	83.00
VFM studies yet to be allocated	VFM	0.00	0.00		25.00	25.00
Admin/Mgt [Includes management of Fraud Team in 05/06]	Admin/Mgt	80.00	126.00	80.00	80.00	80.00
Committees	Admin/Mgt	20.00	38.50	25.00	25.00	25.00
Management Team/Finance Team Meetings	Admin/Mgt	15.00	14.00	15.00	15.00	15.00
Management of Fraud Team	Non audit	0.00	0.00	40.00	40.00	40.00
Revenues/Benefits Project [c/fwd from 04/05]	Systems	5.00	2.75			
Risk Management Group	Admin/Mgt	4.00	0.00			
Corporate Training [Used contingency days in 05/06]	Non audit	0.00	0.00	20.00	8.00	8.00
Information for External Auditor	Admin/Mgt	2.00	1.50	2.00	2.00	2.00
Audit Training	Admin/Mgt	10.00	17.25	10.00	10.00	10.00
AAT Training [Not planned in 05/06. Had to use contingency days]	Admin/Mgt	0.00	0.00	42.00	42.00	16.00
<b>TOTAL</b>		<b>298.00</b>	<b>296.25</b>	<b>309.00</b>	<b>320.00</b>	<b>304.00</b>
<b>TOTAL PLANNED DAYS</b>		<b>835.00</b>	<b>752.25</b>	<b>826.00</b>	<b>851.00</b>	<b>851.00</b>
<b>AUDIT OVERHEADS</b>						
Sick Leave		28.00	34.75	27.00	28.00	28.00
Annual Leave [includes leave brought forward]		107.00	101.50	112.00	112.00	112.00
Maternity Leave		0.00	0.00	0.00	0.00	0.00
Statutory Leave		21.00	18.00	24.00	24.00	24.00
Authorised Leave [includes exams/study/Christmas]		10.50	28.00	10.00	11.00	11.00
<b>TOTAL AUDIT DAYS AVAILABLE</b>		<b>1001.50</b>	<b>934.50</b>	<b>999.00</b>	<b>1026.00</b>	<b>1026.00</b>
Check:		1001.50	934.50	999.00	1026.00	1026.00
		0.00	0.00	0.00	0.00	0.00

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<b>Analysis of Audit Days:</b>						
Systems		380.00	382.75	398.00	419.00	412.00
Regularity		92.00	33.25	72.00	86.00	113.00
Contract		16.00	7.75	12.00	16.00	12.00
VFM		37.00	26.50	25.00	25.00	25.00
Contingency/Responsive		162.00	96.25	75.00	73.00	83.00
Admin, management & training, committees, D.A.		131.00	197.25	174.00	174.00	148.00
Non audit work / training		0.00	0.00	60.00	48.00	48.00
Best Value: System Audit, Performance Indicators		17.00	8.50	10.00	10.00	10.00
<b>Total Audit Days</b>		<b>835.00</b>	<b>752.25</b>	<b>826.00</b>	<b>851.00</b>	<b>851.00</b>

<b>Analysis of Audit Days as a percentage of plan</b>						
Systems		46%	51%	48%	49%	48%
Regularity		11%	4%	9%	10%	13%
Contract		2%	1%	1%	2%	1%
VFM		4%	4%	3%	3%	3%
Contingency/Responsive		19%	13%	9%	9%	10%
Admin, management & training, committees, ext. auditor		16%	26%	21%	20%	17%
Best Value: System Audit, Performance Indicators		2%	1%	1%	1%	1%
Non audit work / training		0%	0%	7%	6%	6%
<b>Total Audit Days</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Note:: Part time audit assistant in post from 01/06/05 but did not start until 1/8/06. Also 1 full time vacancy 15/8/05 to 17/10/05.

Combination of the 2 vacancies above was equivalent to 1 full time post being vacant for 3 months in 2005/06.

Assumption: 2006/07 Part Time Audit post vacant from 15/5/06 to 14/7/06 inclusive = 9 weeks x 2.5 days = 22.5 days vacant + reduce annual leave by 2 d  
 Part Time staff have pro rata bank holiday allowance added to annual leave.