

## 2015/16 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
<b>Key Financial Systems</b>								
Benefits (shared plan)					14	Yes	1.5	System parameters tested May 2015. Due to start November 2015
Council Tax (shared plan)					11	Yes	0	Due to start October 2015
Creditors (shared plan)					9	Yes	0	Due to start January 2016
Debtors (shared plan)					10	Yes	0	Due to start October 2015
Main Accounting CRSA Yr2 (shared plan)					10	Yes	0	Due to start January 2016
NDR (shared plan)					11	Yes	1.5	System parameters tested May 2015. Due to start October 2015
Payroll including payroll contract (shared plan)					15	Yes	0	Due to start November 2015
Treasury Management CRSA Yr2 (shared plan)					8	Yes	0	Due to start November 2015
Budget Monitoring					8	Yes	0	Due to start February

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
(shared plan)								2016
<b>Operational Audits</b>								
Asset Management					10	Yes	7	In fieldwork
Building Control					7	Yes	0.5	In planning - fieldwork to start November 2015
Business Continuity & Emergency Planning					12	Yes	1	Terms of Reference issued – fieldwork to start November 2015
Data Protection					6	Yes	5.5	In quality review
Development Control					6	Yes	5	In fieldwork
Homelessness					10	Yes	0	Planned for Q4
Recruitment (shared plan)					10	Yes	3.5	In fieldwork
Safeguarding					12	Yes	11.5	Draft report issued
<b>Procurement</b>								
Contract Management					10	Yes	0	Planned for Q3
Capital Projects and Project Management					12	Yes	1	In planning – fieldwork to start October 2015
<b>Counter Fraud</b>								
Review of counter-fraud					5	No	0	Planned for Q4

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		H	M	MA				
arrangements (shared plan)								
<b>Risk Management and Governance</b>								
No audits planned for 2015/16								
<b>IT Audits</b>								
IT Managed Service Delivery (shared plan)					0.5	Yes	0.5	Cancelled
IT Contract Management (shared plan)					15	Yes	10	In fieldwork
IT Disaster Recovery Extended Follow-Up (shared plan)					0.5	Yes	0.5	Cancelled
<b>SIAS Joint Work</b>								
Shared Learning Newsletters and Summary Themed Reports					2	N/A	0.5	On-going
Audit Committee Workshop					1	N/A	0	Planned for Q4
Risk Management Benchmarking Workshop					2	N/A	0	In planning
<b>Ad Hoc Advice</b>								
Ad Hoc Advice					3	N/A	0	On-going

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		H	M	MA				
<b>Contingency</b>								
Unused Contingency (shared plan)					33	N/A	0	As required
<b>Strategic Support</b>								
Head of Internal Audit Opinion 2014/15					2	N/A	2	Complete
External Audit Liaison					1	N/A	0.5	On-going
Audit Committee					10	N/A	4	On-going
Monitoring & Client Liaison					12	N/A	4	On-going
2016/17 Audit Planning					8	N/A	0	Planned for Q3/4
SIAS Development					3	N/A	3	On-going
Follow-up of recommendations					10	N/A	4.5	On-going
<b>Completion of 2014/15 audits</b>								
Time required to complete work commenced in 2014/15 (5 days shared; 4 days WBC)					9	N/A	9	Complete
<b>WBC TOTAL</b>					<b>143</b>		<b>54</b>	
<b>SHARED SERVICES TOTAL</b>					<b>165</b>		<b>22.5</b>	
<b>COMBINED TOTAL</b>					<b>308</b>		<b>76.5</b>	

Key to recommendation priority levels:

H = High

M = Medium

MA = Merits attention

N/A = Not applicable