

APPENDIX A PROGRESS AGAINST THE 2016/17 AUDIT PLAN AT 24 FEBRUARY 2017

2016/17 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Key Financial Systems								
Benefits (shared plan)					14	Yes	13.5	Draft report issued
Council Tax (shared plan)					11	Yes	10.5	Draft report issued
Creditors (shared plan)					9	Yes	8.5	Draft report issued
Debtors (shared plan)					10	Yes	9.5	In quality review
Main Accounting (shared plan)					12	Yes	11.5	Draft report issued
NDR (shared plan)	Full	0	0	0	12	Yes	12	Final report issued
Payroll (shared plan)					31.5	Yes	20	In fieldwork
Treasury Management (shared plan)					10	Yes	3	In fieldwork
Budget Monitoring (shared plan)					8	Yes	4.5	In fieldwork
Operational Audits								
Commercialisation	-				1	N/A	1	Cancelled
Freedom of Information	Substantial	0	1	3	6	Yes	6	Final report issued
Homelessness	-				1	N/A	1	Cancelled
Housing Allocations	-				0	N/A	0	Cancelled
Housing Service - Peer Review Outcomes					4	Yes	1	In fieldwork
HR Starters & Leavers (shared plan)					16	Yes	15.5	In quality review
Museum Exhibits	Substantial	0	0	2	12	Yes	12	Final report issued
Revenues & Benefits Service – Bailiff Contract (shared plan)					10	Yes	7.5	In fieldwork
Section 106 Agreements	Substantial	0	1	1	8	Yes	8	Final report issued

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		H	M	MA				
Tree Surveying					8	Yes	3	In fieldwork
Officer Expenses (shared plan)					12	Yes	11.5	In quality review
DFG Capital Grant Certification	N/A	-	-	-	2	Yes	2	Complete
Procurement								
Contract Management	Substantial	0	0	1	12	Yes	12	Final report issued
Veolia Contract Management	Full	0	0	0	8	Yes	8	Final report issued
Counter Fraud								
Review of counter-fraud arrangements (shared plan)					5	Yes	1	In fieldwork
Risk Management and Governance								
No audits planned in 2016/17								
IT Audits								
IT Audits – details to be determined (shared plan)	-				0.5	No	0.5	Cancelled
SIAS Joint Work								
Shared Learning Newsletters Audit Committee Workshop Joint Review – Benchmarking Workshop					5	N/A	1.5	Ongoing
Joint Review – Local Authority Trading					2.5	Yes	1	In fieldwork
Joint Review – PREVENT					2.5	Yes	1.5	In fieldwork

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		H	M	MA				
Ad Hoc Advice								
Ad Hoc Advice					3	N/A	2.5	Ongoing
Contingency								
Unused Contingency (shared plan)					12	N/A	0	
Strategic Support								
Head of Internal Audit Opinion 2015/16					2	N/A	2	Complete
External Audit Liaison					1	N/A	1	Complete
Audit Committee					10	N/A	9	Ongoing
Monitoring & Client Liaison					12	N/A	11	Ongoing
2017/18 Audit Planning					8	N/A	7	Ongoing
SIAS Development					3	N/A	3	Complete
Follow-up of recommendations					10	N/A	9.5	Ongoing
Completion of 2015/16 audits								
Time required to complete work commenced in 2015/16 (5 days shared; 5 days WBC)					10	N/A	10	Complete
WBC TOTAL					126		108	
SHARED SERVICES TOTAL					178		134	
COMBINED TOTAL					304		242	

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Key to recommendation priority levels:

H = High

M = Medium

MA = Merits attention

N/A = Not applicable