

2014/15 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)                 |                    |      |   |    | 15              | Yes                   | 2                       | Terms of Reference (ToR) issued – audit to start October 2014 |
| Council Tax (shared)              |                    |      |   |    | 12              | Yes                   | 2                       | ToR issued - audit to start October 2014                      |
| Creditors (shared)                |                    |      |   |    | 9               | Yes                   | 1                       | ToR issued – audit to start January 2015                      |
| Debtors (shared)                  |                    |      |   |    | 11              | Yes                   | 1.5                     | ToR issued – audit to start October 2014                      |
| Main Accounting CRSA Yr1 (shared) |                    |      |   |    | 15              | Yes                   | 1                       | ToR issued – audit to start January 2015                      |
| NDR (shared)                      |                    |      |   |    | 12              | Yes                   | 2                       | ToR issued – audit to start October 2014                      |
| Payroll (shared)                  |                    |      |   |    | 14              | Yes                   | 2                       | ToR issued – audit to start November 2014                     |
| Treasury Management CRSA Yr1      |                    |      |   |    | 5               | Yes                   | 0.5                     | ToR issued – audit to start February 2015                     |
| Budgetary Control                 |                    |      |   |    | 8               | Yes                   | 0.5                     | ToR issued – audit to start January 2015                      |

PROGRESS AGAINST THE 2014/15 AUDIT PLAN AT 1 SEPTEMBER 2014

APPENDIX 2

| AUDITABLE AREA   | LEVEL OF ASSURANCE | RECS |   |    | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT                         |
|--|--------------------|------|---|----|-----------------|-----------------------|-------------------------|--|
|  |                    | H    | M | MA |                 |                       |                         |  |
| <b>Operational Audits</b>  |                    |      |   |    |                 |                       |                         |  |
| Asset Management   |                    |      |   |    | 8               | Yes                   | 0.5                     | In planning – audit to start quarter 3 |
| Community Centres  | Full               | 0    | 0 | 0  | 6               | Yes                   | 6                       | Final report issued                    |
| Community Grants   |                    |      |   |    | 6               | Yes                   | 0.5                     | In planning – audit to start quarter 3 |
| Enforcement  |                    |      |   |    | 15              | Yes                   | 1                       | In planning – audit to start quarter 4 |
| Health Campus  | N/A                | -    | - | -  | 0               | N/A                   | 0                       | Audit cancelled                        |
| Sickness Absence (shared)  |                    |      |   |    | 8               | Yes                   | 6                       | In fieldwork                           |
| <b>Procurement</b>   |                    |      |   |    |                 |                       |                         |  |
| Charter Place Development  | N/A                | -    | - | -  | 1               | Yes                   | 1                       | Audit closed                           |
| Procurement & Contract Management Baseline Assessment Follow Up          |                    |      |   |    | 3               | Yes                   | 2.5                     | In fieldwork                           |
| Sport & Leisure Management Ltd (SLM) and HQ Theatres Contract Management | Substantial        | 0    | 1 | 5  | 12              | Yes                   | 12                      | Final report issued                    |

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|   |                    | H    | M | MA |                 |                       |                         |  |
| Veolia Contract Monitoring Follow Up          |                    |      |   |    | 5               | Yes                   | 2.5                     | ToR issued – audit to start September 2014 |
| Contract Payments                             |                    |      |   |    | 12              | Yes                   | 2                       | In planning – audit to start October 2014  |
| <b>Counter Fraud</b>                          |                    |      |   |    |                 |                       |                         |  |
| Review of counter-fraud arrangements (shared) |                    |      |   |    | 5               | No                    |                         | Planned for quarter 4                      |
| <b>Risk Management and Governance</b>         |                    |      |   |    |                 |                       |                         |  |
| Risk Management                               |                    |      |   |    | 5               | No                    | 1                       | ToR issued – audit to start February 2015  |
| Corporate Governance                          |                    |      |   |    | 5               | No                    | 1                       | ToR issued – audit to start February 2015  |
| <b>IT Audits</b>                              |                    |      |   |    |                 |                       |                         |  |
| Disaster Recovery (shared)                    |                    |      |   |    | 12              | No                    | 0.5                     | In planning – audit to start quarter 3     |
| IT Operations & Contract Management (shared)  |                    |      |   |    | 15              | No                    | 0.5                     | In planning – audit to start quarter 3     |
| IT Change Control (shared)                    |                    |      |   |    | 15              | Yes                   | 10                      | In fieldwork                               |

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|  |                    | H    | M | MA |                 |                       |                         |                 |
| <b>SIAS Joint Work</b>                   |                    |      |   |    |                 |                       |                         |                 |
| NDR Anti-Avoidance Arrangements (shared) |                    |      |   |    | 8               | No                    | 3                       | In fieldwork    |
| Risk Management & AGS                    |                    |      |   |    | 2               | No                    | 0.5                     | In fieldwork    |
| <b>Ad Hoc Advice</b>                     |                    |      |   |    |                 |                       |                         |                 |
| Ad hoc advice                            | N/A                |      |   |    | 3               | N/A                   | 0.5                     | On-going        |
| <b>Contingency</b>                       |                    |      |   |    |                 |                       |                         |                 |
| Unused contingency                       | N/A                |      |   |    | 5               | N/A                   | 0                       | To be allocated |
| <b>Strategic Support</b>                 |                    |      |   |    |                 |                       |                         |                 |
| Head of Internal Audit Opinion 2013/14   | N/A                |      |   |    | 2               | N/A                   | 2                       | Complete        |
| External Audit Liaison                   | N/A                |      |   |    | 1               | N/A                   | 0.5                     | On-going        |
| Audit Committee                          | N/A                |      |   |    | 12              | N/A                   | 4                       | On-going        |
| Monitoring & Client Liaison              | N/A                |      |   |    | 10              | N/A                   | 4.5                     | On-going        |
| 2015/16 Audit Planning                   | N/A                |      |   |    | 6               | N/A                   |                         | On-going        |
| SIAS Development                         | N/A                |      |   |    | 3               | N/A                   | 1.5                     | Complete        |
| Follow-up of recommendations             | N/A                |      |   |    | 10              | N/A                   | 4                       | On-going        |

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|  |                    | H    | M | MA |                 |                       |                         |                |
| <b>Completion of 2013/14 audits</b>  |                    |      |   |    |                 |                       |                         |                |
| Time required to complete work commenced in 2013/14 (12 days shared; 4 days WBC) | Various            |      |   |    | 16              | Various               | 16                      | Complete       |
| <b>WBC TOTAL</b>   |                    |      |   |    | <b>149</b>      |                       | <b>52.5</b>             |                |
| <b>SHARED SERVICES TOTAL</b>   |                    |      |   |    | <b>163</b>      |                       | <b>43.5</b>             |                |
| <b>COMBINED TOTAL</b>  |                    |      |   |    | <b>312</b>      |                       | <b>96</b>               |                |

Key to recommendation priority levels:

H = High

M = Medium

MA = Merits attention

N/A = Not applicable