

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				
Key Financial Systems								
Benefits (shared)					15	Yes	2	Terms of Reference (ToR) issued – audit to start Dec 2014
Council Tax (shared)					12	Yes	11.5	Draft report issued
Creditors (shared)					9	Yes	1	ToR issued – audit to start January 2015
Debtors (shared)					11	Yes	10.5	Draft report issued
Main Accounting CRSA Yr1 (shared)					15	Yes	1.5	ToR issued – audit to start January 2015
NDR (shared)					12	Yes	4	In fieldwork
Payroll (shared)					14	Yes	3	In fieldwork
Treasury Management CRSA Yr1					5	Yes	0.5	ToR issued – audit to start December 2014
Budgetary Control					8	Yes	0.5	ToR issued – audit to start January 2015
Operational Audits								
Asset Management					8	Yes	0.5	In planning – audit to start quarter 4
Community Centres	Full	0	0	0	6	Yes	6	Final report issued

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Community Grants					6	Yes	1	ToR issued – audit to start December 2014
Enforcement					1	Yes	1	Audit cancelled
Health Campus	N/A	-	-	-	0	N/A	0	Audit cancelled
Sickness Absence (shared)					8	Yes	7	In quality review
Procurement								
Charter Place Development	N/A	-	-	-	1	Yes	1	Audit closed
Procurement & Contract Management Baseline Assessment Follow Up	N/A	-	-	-	3	Yes	3	Final report issued
Sport & Leisure Management Ltd (SLM) and HQ Theatres Contract Management	Substantial	0	1	5	12	Yes	12	Final report issued
Veolia Contract Monitoring Follow Up	N/A	-	-	-	5	Yes	5	Final report issued
Contract Payments					16	Yes	9	In fieldwork
Use of Consultants					8	Yes	1	In planning – audit to start December 2014
Vinci Parking Contract					5	Yes	1	In planning – audit to start December 2014
Counter Fraud								
Review of counter-fraud					5	No	0	Planned for quarter 4

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Unused contingency	N/A				2	N/A	0	To be allocated
Strategic Support								
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	8	On-going
Monitoring & Client Liaison	N/A				10	N/A	7	On-going
2015/16 Audit Planning	N/A				6	N/A	0.5	In progress
SIAS Development	N/A				3	N/A	3	Complete
Follow-up of recommendations	N/A				10	N/A	7	On-going
Completion of 2013/14 audits								
Time required to complete work commenced in 2013/14 (12 days shared; 4 days WBC)	Various				16	Various	16	Complete
WBC TOTAL					149		77.5	
SHARED SERVICES TOTAL					163		76.5	
COMBINED TOTAL					312		154	

Key to recommendation priority levels:

H = High

M = Medium
MA = Merits attention

N/A = Not applicable