2014/15 SIAS Audit Plan

| AUDITABLE AREA | LEVEL OF | RECS | | AUDIT PLAN | LEAD AUDITOR | BILLABLE DAYS | STATUS/COMMENT | |
|-----------------------------------|-----------|------|---|---------------|-----------------|------------------|----------------|---|
| | ASSURANCE | Н | M | MA | DAYS | | COMPLETED | STATUS/COMMENT |
| 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 | RECS | | | AUDIT | | BILLABLE | OTATUO/OOMMENIT |
|--|-------------|------|---|----|--------------|---------------------|-------------------|--|
| | ASSURANCE | н | M | MA | PLAN DAYS | AUDITOR ASSIGNED | DAYS COMPLETED | STATUS/COMMENT |
| 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 | LEAD AUDITOR | BILLABLE DAYS | STATUS/COMMENT |
|--|-----------------------|------|---|----|---------------|-----------------|------------------|--|
| | | Н | M | MA | | | COMPLETED | 31A103/COMMENT |
| arrangements (shared) | | | | | | | | |
| Risk Management and Governance | | | | | | | | |
| Risk Management | | | | | 5 | Yes | 1 | ToR issued – audit to start February 2015 |
| Corporate Governance | | | | | 5 | Yes | 1 | ToR issued – audit to start February 2015 |
| IT Audits | | | | | | | | |
| Disaster Recovery (shared) | | | | | 12 | PwC | 1 | In planning – audit to start December 2014 |
| IT Operations & Contract Management (shared) | | | | | 15 | PwC | 1 | In planning – audit to start December 2014 |
| IT Change Control (shared) | | | | | 15 | Yes | 14 | Draft report issued |
| SIAS Joint Work | | | | | | | | |
| NDR Anti-Avoidance Arrangements (shared) | Full | 0 | 0 | 2 | 8 | Yes | 8 | Final report issued |
| Risk Management & AGS | | | | | 2 | Yes | 1 | In fieldwork |
| Ad Hoc Advice | | | | | | | | |
| Ad hoc advice | N/A | | | | 3 | N/A | 1 | On-going |
| Contingency | | | | | | | | |

| AUDITABLE AREA | LEVEL OF | RECS | | AUDIT PLAN | | BILLABLE DAYS | STATUS/COMMENT | |
|--|-----------|------|---|---------------|-----|---------------------|----------------|-----------------|
| | ASSURANCE | Н | M | MA | | AUDITOR ASSIGNED | | STATUS/COMMENT |
| 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