Watford Borough Council
Audit Committee
12 March 2014

Watford & Three Rivers Shared Services 2014/15 Draft Internal Audit Plan

Audit	Proposed Outline Scope / Reason for Inclusion	Proposed Days	Target Quarter
KEY FINANCIAL SYSTEMS Key financial systems are of critical importance to sound financial management and financial reporting. As such, external audit and management need to be assured that these systems are soundly controlled in order to meet organisational objectives.			
Main Accounting	Review of the Main Accounting system to confirm implementation of previous audit recommendations and that existing controls are adequate and operating effectively.	15	Q3/4
Payroll	Review of the Payroll system to confirm implementation of previous audit recommendations and that existing controls are adequate and operating effectively.	14	Q3/4
NDR	Review of the NDR system to confirm implementation of previous audit recommendations and that existing controls are adequate and operating effectively.	12	Q3/4
Council Tax	Review of the Council Tax system to confirm implementation of previous audit recommendations and that existing controls are adequate and operating effectively.	12	Q3/4
Benefits Administration	Review of the Benefits system to confirm implementation of previous audit recommendations and that existing controls are adequate and operating effectively. Audit scope to include testing on the latest welfare reform developments as appropriate.	15	Q3/4
Creditors	Review of the Creditors system to confirm implementation of previous audit	9	Q3/4

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	recommendations and that existing controls are adequate and operating effectively. The use of a Control Risk Self-Assessment (CRSA) methodology has been agreed with management. SIAS will work with management to develop this approach to identifying, recording and monitoring key controls.		
Debtors	Review of the Debtors system to confirm implementation of previous audit recommendations and that existing controls are adequate and operating as intended.	11	Q3/4
OPERATIONAL AUDITS			
Sickness Absence	Review the effectiveness of the new sickness reporting system and arrangements including the external partner.	8	Q4
PROCUREMENT			
	No joint procurement proposals at this time.		
JOINT REVIEWS			
NDR Anti-Avoidance	Review NDR anti-avoidance arrangements, identified as a key area of risk at the recent Herts CFO's conference. Reduced levels of NDR billing now have a direct	8	tbd

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Arrangements	impact on a Council's funding. This work would be in addition to the annual NDR key financial systems audit scheduled for Q3/4.		
COUNTER FRAUD			
Review of counter-fraud arrangements	To be determined.	5	Q3/4
RISK MANAGEMENT AND GOVERNANCE			
	See local audit plans.		
IT AUDITS			
Disaster Recovery	New contract commencing 1 April 2014 and recovery site moving from Uxbridge to Wiltshire. Review to include suitability of arrangements, as well as other traditional disaster recovery areas such as existence, review and testing of disaster recovery plans.	12	Q1/2
IT Operations & Contract	Review operation of Capita contract in relation to quality of technical support - is the Council getting what they are paying for, e.g. appropriate skills, knowledge etc.	15	Q1

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Management			
Change Control	Review robustness of specifications for change programmes - technical review.	15	Q1
FOLLOW-UP AUDITS			
	See local audit plans.		
STRATEGIC SUPPORT & CONTINGENCY			
	See local audit plans.		
2013/14 projects requiring completion	Additional time, if required, for the completion of 2013/14 audit work carried forward into 2014/15.	8	Q1
TOTAL AUDIT PLAN DAYS		**159**	

2014/15 RESERVE LIST			
Safe Staffing / Safeguarding	Review of the introduction of the new DBS requirements and application of the Safeguarding policy in the light of learning from work carried out at other SIAS clients.		