

APPENDIX B

Annual Audit Plan 2007/08 as agreed at March 2007 Audit Committee

SBC ANNUAL AUDIT PLAN 2007/08	Risk	Days	% of audit attributable to SBC
Horizontal audits (*):			
Building & premises maintenance	Medium	25	10
Car parking (on and off street, lorries)	Medium	20	
Cash & payments	Key	15	70
Creditor payments	Key	20	60
Current contracts	High	25	40
Grants to external bodies	Medium	15	
Information management (RIPA, DP Act, FOI)	Medium	2	60
Land & property management (purchases, sales, estates)	Medium	20	
Leisure & recreation	Medium	20	
Payroll	Key	13	60
Procurement	Medium	15	
Risk management	Medium	15	
Sundry debtors	Key	20	80
Training	Low	15	
Vertical audits (*):			
Benefits	Key	13	
Building control	Medium	15	
Business rates	Key	20	
CCTV	Medium	15	
Cemeteries	Medium	15	
Council tax	Key	20	
Environmental services	Medium	15	
Highways	Low	15	
Information technology	High	30	60
IT systems development and major upgrades	High	15	
Insurance	Medium	15	60
Main accounting	Key	13	
Museum	Low	15	
Personnel	Medium	20	60
Renovation grants	Medium	15	
Treasury management	High	15	
Corporate contribution			
Audit advice and consultancy	n/a	30	
Audit follow up	n/a	23	
Best value performance indicators (incl interim review)	n/a	20	
Contribution to corporate mgmt (incl audit committee)	n/a	9	
Non audit duties (appraisals & procurement)	n/a	20	40
		608	
SHL ANNUAL AUDIT PLAN 2007/08			
Horizontal audits (*):			
Housing management - voids	Medium	25	
- allocations			
- homelessness			

Stores	Medium	15
Vertical audits (*):		
Decent homes	High	15
Housing rents	Key	13
Right to buy	Medium	15
Corporate contribution		
Audit advice and consultancy	n/a	25
Audit follow up	n/a	7
Best value performance indicators	n/a	5
Contribution to corporate mgmt	n/a	3
Non audit duties	n/a	10
Special investigations contingency	n/a	12
		145
TOTAL HOURS REQUIRED 2007/08		753