

ANNUAL AUDIT PLAN 2008/09 AND INDICATIVE YEARS 2009/10 AND 2010/11

it Title	Risk	Budget (days)	Percentage attributable to SBC	Suggested frequency of coverage	Last audited (if known)	2008-09	2009-10	2010-11
Carry Forward Managed Audits 2007/08								
Asset Management	Key	c/f	100	annual		10		
Business Rates	Key	c/f	100	annual		8		
Council Tax	Key	c/f	100	annual		8		
Creditors	Key	c/f	65	annual		13		
Housing Benefits	Key	c/f	100	annual		20		
Main Accounting	Key	c/f	70	annual		14		
SUB TOTAL - MANAGED AUDIT 2007/08						73	0	0
Other carry forward audits 2007/08								
Insurance	low	15	100	3	2005/06	15		
SUB TOTAL - OTHER CARRY FORWARD AUDITS FROM 07/08 PLAN						15	0	0
Managed Audits 2008/09								
Asset management	Key	10	100	annual	2005/06	7	10	10
Cash and Payments	Key	15	100	annual		15	15	15
Council Tax	Key	15	100	annual		11	15	15
Creditors	Key	20	65	annual		9	13	13
Housing Benefits	Key	20	100	annual		15	20	20
Main Accounting	Key	20	70	annual		10	14	14
NNDR	Key	10	100	annual		10	10	10
Payroll	Key	20	70	annual		14	14	14
Sundry Debtors	Key	20	95	annual		12	20	12
Treasury Management	Key	7	100	annual		7	7	7
SUB TOTAL - MANAGED AUDIT 2008/09						110	138	130
Cross-cutting audits								

Absence Management	medium	10	100	3		10		
Business Continuity	medium	10	100	2	2007/08		10	
CCTV	medium	10	100	3		10		
Emergency Planning	medium	10	100	2			10	
Equalities and Diversity	medium	10	100	2		10		10
Health and Safety	high	15	100	2			15	
Learning and Development	medium	10	100	3			10	
Partnership working	medium	10	100	2		10		10
Performance Management	high	15	100	annual	2007-08	15	15	15
Recruitment and retention (to include CRB checks)	medium	10	100	3	2007-08			10
Use of consultants	high	15	100	3				15
SUB TOTAL - CROSS CUTTING AUDITS						55	60	60
Corporate Governance								
Anti-fraud and Corruption - Policy revision	n/a	5	100	1	n/a	5	5	5
Compliance with Audit Code of Practice	n/a	8	100	1	n/a	8	8	8
Corporate Governance Framework	high	10	100	1		10	10	10
Ethics and Probity Course	n/a	2	100	on-going	n/a	2	2	2
NFI	n/a	10	100	2	2007-08		10	
RIPA	medium	8	100	2			8	
Risk management	high	10	100	2	2007-08			10
SUB TOTAL - CORPORATE GOVERNANCE						25	43	35
Establishment Audits								
Museum	Low	10	100	4	2004/05			10
Play Centres	Low	10	100	4			10	
SUB TOTAL - ESTABLISHMENT						0	10	10
Income Audits								
Burials	medium	10	100	2	2005/06	10		10
Car parking	medium	15	100	2	2006-07	15		15
Commercial properties - leasing and rent collection	medium	15	100	2			15	
Dial-a-ride	low	5	100	4	2004/0			5

Environmental Health Income	medium	15	100	2			15	
Garages	medium	10	100	2		10		10
Ground rents	low	8	100	3				8
Holiday Play Schemes	low	10	100	4				10
Holidays for the elderly	low	8	100	4				8
Indoor Market	medium	8	100	2	2007-08		8	
Outdoor Market	medium	8	100	2	2005/06		8	
Release of covenants	low	8	100	3		8		
SUB TOTAL - INCOME						43	46	66
Regulatory Services								
Animal Control	low	8	100	3	2007/08			8
Building Control	medium	10	100	3	2003-04	10		
Contaminated land	low	8	100	4		8		
Development Control	medium	10	100	3	2007-08			10
Electoral services	medium	10	100	3			10	
Environmental Cleansing	medium	15	100	2		15		15
Gambling Act	medium	15	100	2			15	
Grants and loans (Environmental Health)	medium	10	100	3	2005/06		10	
Grounds Maintenance	medium	15	100	2		15		15
Homelessness	medium	10	100	2	2007-08		10	
Land charges	medium	15	100	3	2006-07			15
Licensing Act	medium	10	100	3	2006-07	10		
Noise nuisance	low	8	100	4		8		
Planning Policy	low	8	100	4			8	
Recycling	high	15	100	2	2005/06		15	
Refuse Collection (domestic, commercial, special)	high	20	100	2	2004/05		20	
Regeneration	low	8	100	4				8
Registration and Nominations	medium	10	100	2			10	
Taxi Licensing	medium	10	100	2		10		10
SUB TOTAL - REGULATORY / STATUTORY SERVICES						76	98	81

Systems Audits								
Building Cleaning	Medium	15	100	2			15	
Bus passes	low	5	100	4		5		
Energy Management	Medium	15	100	2	2006-07	15		15
Facilities management	Medium	15	100	2			15	
Fleet Management	Medium	15	100	2	2006/07	15		15
Grant funding - community focussed	Medium	15	100	2	2005-06	15		15
Health and Safety Compliance (buildings)	Medium	10	100	2			10	
Insurances	Medium	15	100	3	2007-08			15
Mayor's charity	low	8	100	4			8	
Members' allowances	low	8	100	3	2005/06			8
Mortgages	low	8	100	4		8		
Security (Revenues and Benefits)	low	8	100	4			8	
Transfer station	low	10	100	3				10
Vehicle Workshop	low	10	100	3			10	
SUB TOTAL - SYSTEMS AUDITS						58	66	78
Other								
Regeneration Grant Claims	n/a	4	100	on-going		4	4	4
SUB TOTAL - SYSTEMS AUDITS						4	4	4
Contracts								
Contract Management	n/a	20	100	on-going		20	20	20
Current Contracts	n/a	25	100	on-going		25	25	25
Financial Appraisals	n/a	17	100	on-going		17	17	17
Officers interests in contracts	tbc	5	100	tbc		5		
SUB TOTAL - CONTRACTS						67	62	62

IT								
IT baseline assessment	n/a		100	annual		3	3	3
To be allocated following IT baseline assessment	n/a		100	n/a		20	47	47
Post-implementation review - Antares	high		100	n/a		10		
Post-implementation review - E-democracy	medium		100	n/a		5		

Post-implementation review - Insurances system	medium		100	n/a		5		
Replacement of Pericles	high		100	n/a		5		
SUB TOTAL - IT						48	50	50
Consultancy								
Community Centres	n/a		100	n/a		*		
Investigations Protocol - HR and Internal Audit	n/a		100	n/a		*		
Job Evaluation	n/a		100	n/a		*		
Luncheon Club procedures	n/a		100	n/a		*		
Process for disposal of fleet vehicles	n/a		100	n/a		*		
Ad hoc consultancy / advice						30	30	30
SUB TOTAL - CONSULTANCY						30	30	30
Special Investigations								
To be allocated as required	n/a		100			50	50	50
SUB TOTAL - SPECIAL INVESTIGATIONS						50	50	50
Follow-up								
Development Control	n/a		100	n/a	2007/08			
Environmental Health	n/a		100	n/a	2007/08			
Homelessness (also report to SHL)	n/a		100	n/a	2007/08			
To be allocated throughout the year						15	15	15
SUB-TOTAL - FOLLOW-UP						15	15	15
TOTAL DAYS REQUIRED SBC						669	672	671
TOTAL DAYS REQUIRED SHL						205		
TOTAL AUDIT DAYS REQUIRED						874		