

Possible Internal Audit coverage 2010/11 – 2012/13

Risk Based Coverage

Audit Title	Risk	Audit Scope	Key outcomes / Performance Measures	Days	Provisional Timing
Change Management and / or Business / Strategic Planning audit	1 - Managing change to deliver Corporate Plan and preserving services, in the context of the need to reduce expenditure	tbc	To be considered when agreeing detailed terms of reference for review		
Budget Setting and Control or Savings review	1 - Managing change to deliver Corporate Plan and preserving services, in the context of the need to reduce expenditure				
Community Safety	7 - Developing pockets of deprivation due to access to affordable Housing, employment etc increases crime and disorder, which may be made more likely by the economic recession	Review Programme of Work Effectiveness of Liason with other bodies Effectiveness of Community Engagement	To be considered when agreeing detailed terms of reference for review		
Partnerships	8 - Lack of Resources and capacity to support and develop partnerships	Tbc – this has been covered in 08/09 & 09/10	To be considered when agreeing detailed terms of reference for review		
Sustainability or Energy audit	12 - Funding availability for cleaner, healthier environment	Review plans to reduce carbon footprint, share best practice we see across the Public Sector. Assurance or advisory	To be considered when agreeing detailed terms of reference for review		
Community Engagement review	14 - Customer and community needs may not be properly identified and the affordability judged	How, frequency, effectiveness, how does this shape service delivery	To be considered when agreeing detailed terms of reference for review		
Customer Service review	14 - Customer and community needs may not be properly identified and the affordability judged	Review of Customer service policy, compliance with this, KPI's achieved	To be considered when agreeing detailed terms of reference for review		
Planning (Inc Enforcement)	5 – Financial and staffing resources inadequate to maintain robust planning service, especially in respect of enforcement		To be considered when agreeing detailed terms of reference for review		
Refuse and Recycling	10 – Impact of future changes to waste services, both collection and disposal could have reputational and financial implications for SBDC		To be considered when agreeing detailed terms of reference for review		
			To be considered when agreeing detailed terms of reference for review		

Coverage for External Audit Reliance or to meet Regulatory Requirements

Audit Title	High Level Controls to be considered in IA review	Scope	Days	Provisional Timing
Risk Management	•		6	
Corporate Governance Policies & Procedures	•		6	
NDR	•		6	
Council Tax	•		6	
Housing Benefits	•		12	
Payroll	•		7	
General Ledger	<ul style="list-style-type: none"> • Access Controls • Journals • Month end closedown and reconciliation process 	Key controls to be tested will be agreed with External Audit prior to the commencement of fieldwork.	5	Oct 2009
Income & Debt Management	<ul style="list-style-type: none"> • Timeliness of Invoicing • Aged debt follow up arrangements 	Key controls to be tested will be agreed with External Audit prior to the commencement of fieldwork.	7	Oct 2009
Creditors	<ul style="list-style-type: none"> • Authorisation of transactions 	Key controls to be tested will be agreed with External Audit prior to the commencement of fieldwork.	6	Nov 2009
Cash, Banking and Treasury Management	<ul style="list-style-type: none"> • Regular bank reconciliations performed • Investment in accordance with policy • Cash receipts regularly banked 	Key controls to be tested will be agreed with External Audit prior to the commencement of fieldwork.	6	Nov 2009
Sub Total			70	

Advisory Input and Other Internal Audit Coverage

Topic	High Level Scope	Days	Provisional Timing
Government Code of Connection	IT Audit review of compliance with GCC		
Fees and Charges	We would review the service charge policy re fitness for purpose and the compliance with the policy. We would also review the budget setting and in year monitoring and escalation processes.		
Information Quality	Following on from the Audit Commission review of Information Quality "is there something I should know?" We could compare SBDC with other best practice councils, measure progress with the toolkit, review of sample of KPI's re data quality.		
Environmental Management System	Management request to review the information collection and information sharing arrangements of the new EMS. Note – this will need specialist Environmental Health input.		
Lean Thinking	Management request to review service delivery improvements. Specific areas for coverage need to be confirmed.		
Farnham Park Charitable Trust	To be confirmed whether this should sit within the IA plan		
Proactive Fraud work	A list of potential areas for review will be prepared and one area will be selected each year for review. The work will involve a greater amount of transaction testing so that maximum value can be gained from the work	5	Oct 2009
Follow Up	To meet the IIA Standards and to provide management with ongoing assurance regarding implementation of recommendations.	5	Ongoing
Audit Management	This will include: <ul style="list-style-type: none"> • Annual planning • Preparation for, and attendance at, audit committee meetings • Regular liaison and progress updates • Liaison with external audit Preparation of the annual internal audit opinion	14	Ongoing
	Total	145	

Audits in original 3 year plan for 2010/11:

- **Taxation**
- **Improvement Planning and Performance Management**
- **LAA**
- **ICT Audit**
- **Property Services**
- **Partnerships**
- **Car Parks**
- **Sustainability**
- **Environmental Health (inc emergency planning issues)**
- **Housing**