

## Draft Internal Audit plan 2008/2009

Appendix 1

Total days available		260
Bank holidays	8	
Other days taken	25	
Sickness	7	
		40
Days available for audit work		220
Administration etc		20
Days available for audit work		<b>200</b>

AUDIT UNIVERSE FROM PREVIOUS PLANNING EXERCISES				
SYSTEM	2007/8	2008/09	RISK ASSESSMENT	RATIONALE
<b>Corp Services</b>				
Main Accounting System	10	5	Low but fundamental system	NWDC "stuck" with Forte. Audit recommendations appear to be annual repeats.
Budgetary Control	10	5	Low but fundamental system	Reasonably clean report in 2007/08. No material weaknesses if recommendations are implemented.
Bank Reconciliation	0	10	Medium	Critical control over banking / cash. Satisfactory conclusion of 2006/07 audit
Capital Expenditure/PFI	0		Low	Impact of becoming unitary
Car Lease/Loans	5		Low	Not material
CITS	0		Low	Assume this is Construction Industry Scheme. Not material
Creditors	15	10	Medium	Fundamental system - negotiate with AC
Grants	15	10	Medium	Fundamental system - negotiate with AC
Insurances	0	5	Medium	Could cover how these will migrate to unitary

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Members Allow	5		Low	Not material
Payroll	6		Low	Clean report December 2007
Recruitment and Development	10		Low	Clean report November 2007
Staff travel and Subsistence	0		Low	Not material
Treasury Management	5		High	Limited assurance report December 2007
VAT	0	10	Medium	Limited assurance report in 2006/07
Registration of Electors	0	10	Medium	Focus on the migration process inc any data cleansing for unitary.
Mobile Phones	0		Low	Potential for abuse here but not material.
Financial Regulations Review	5		Low	Limited lifespan
		65		
Arts Support	0		Low	
Tourism/Info	0		Low	
Comm Safety	0		Low	
Economic Development	10		Low	
Environmental Health	0		Low	
Licensing	0		Low	
Community Planning	10		Low	
Grants & Partnerships	10		Low	
Caravan Sites	5		Low	
Homelessness	0		Low	
Renewal Grants	0		Low	
Staying Put	0		Low	
Strategic Projects	0	50	High	Unitary: programme and project management. Then individual projects such as data migration
Contract Monitoring	0	15	High	Focus on how these are managed and will handled for the unitary.
FM.Jarvis	0	5	High	As above
Communications & Consultation	10		Low	

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Asset Management	0	10	High	Preparation
		80		
Sewerage/Public Conveniences	0		Low	
Street Cleaning	0		Low	
Waste	10		Low	
Cash Collection/Banking	10	5	High	Always a risk area
Council Tax	20	5	Medium	Fundamental system - negotiate with AC
NNDR	20	5	Medium	Fundamental system - negotiate with AC
Housing and Council Tax Benefits	20	5	Medium	Fundamental system - negotiate with AC
Debtors	20	5	Medium	Fundamental system - negotiate with AC
Car Parking	0		Low	
Concessionary Travel	0		Low	<i>But may have financial implications</i>
Fleet Management	0		Low	
		25		
<b>PLANNING/DEVELOPMENT</b>				
Building Control	0	5	Medium	May be a risk area because the changes
Development Control & Enforcement	0	5	Medium	May be a risk area because the changes
Land Charges	0		Low	Not material
Spatial /Forward Planning	0		Low	Not material
Planning Delivery Grant	5		Low	Not material
		10		
<b>ANTI FRAUD</b>				
NFI 2005	10	0	Low	
NWDC Anti Fraud Strategy	0	0	Low	
Fraud Assessment	5	0	Low	This should be a potential considered in every audit.
		0		
<b>Other</b>				
Tendering	0	0	Low	
BVPI/PP Data Collection	20	0	Low	

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Corporate gov	5	0	Low	
TGov	5	0	Low	
Procurement	0	0	Low	
Risk Management	0	0	Low	
S.I.C.	5	0	Low	
Freedom Of Information	0	0	Low	
IT Monitoring	3	0	Low	
Agency Staff	5	0	Low	
Section 106 Agreements	0	0	Low	
		0		
<b>Deloitte Contract</b>				
Project Management	0			
Business Continuity	0			
CRM	6			
Change Control	6			
Contingency	40			
Follow Up Audits	25			
	371			
<b>Additional areas</b>				
Depot		15	Medium	Potential; for fraud
Annual Governance statement		5	Medium	Legal requirement
		20		
<b>Total</b>		<b>200</b>		