

Internal Audit Plan 2009/10

Potential Assurance Audits identified through Service Head consultations

Note: In the following table, potential audits have been identified through meetings with Service Heads and the lists includes area of development which are to be kept under review, where assurance may be required at some future date.

Where a preferred timing of the audit has been identified, this is shown in the “Scheduling/Comments” column.

In assessing the relative priority of assignments, the following characteristics have been used as a guide:

Priority 1	Priority 2	Priority 3
<ul style="list-style-type: none"> ○ Key contribution to corporate priorities ○ Key element in Corporate Governance/Internal Control ○ Relates to a Strategic Risk ○ High levels of risk involved ○ Alternative sources of assurance are limited 	<ul style="list-style-type: none"> ○ Significant contribution to corporate priorities ○ Significant element in Corporate Governance/Internal Control ○ Significant levels of risk involved ○ Alternative sources of assurance are limited 	<ul style="list-style-type: none"> ○ Minor contribution to corporate priorities ○ Not a significant element in Corporate Governance/Internal Control ○ Low levels of risk involved ○ Alternative sources of assurance exist <p>OR Not currently relevant, but to be reviewed for future coverage</p>

Appendix B

A. Corporate Arrangements				
Area	Scope & Objectives	Services Involved	Priority	Scheduling / Comments
Performance Management	To focus on the LAA (and potential MAAs) and arrangements for collecting and reporting NIs	All Services	1	
Financial Management	Review the arrangements and capacity of Services to effectively manage finances	Finance (Lead) All Services	1	Continuation of audit commenced in 2008/09
External Funding	Efficiency and effectiveness of strategic approach to seeking, securing and managing external funding.	Finance (Lead) All Services	1	
Sickness Absence Management	Efficiency and effectiveness of the SAM policy and procedures and performance management arrangements	Legal & HR (Lead) All Services	1	
Climate Change	Efficiency and effectiveness of corporate strategy for climate change	Corporate Strategy (Lead) All Services	1	Continuation of audit commenced in 2008/09 Scope to be reviewed in view of other emerging issues (eg CRC)
	Effectiveness of energy efficiency arrangements for municipal buildings	Property Services (Lead) All Services	1	
	Implications/arrangements re the Carbon Reduction Commitment (CRC)	Property Services (Lead) All Services	2	
Children & Young People	Efficiency and effectiveness of arrangements to implement the Council's strategy and meet legislative change	Corporate Strategy (Lead) All Services	1	Held over from 2008/09 Plan

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Area	Scope & Objectives	Services Involved	Priority	Scheduling / Comments
Information Security	Information Security Policy compliance with British Standard and with the Government Connect Code of Connection (CoCo). Efficiency and effectiveness of arrangements for data security, data exchange and access controls.	ICS (Lead) All Services	1	Currently ongoing but suspended due to other commitments
Asset Management	Efficiency and effectiveness of financial control and management of Council assets	Finance and Property (Leads) All Services	1	
Debt Management	Efficiency and effectiveness of corporate arrangements	Finance and Legal (Leads) All Services	2	
Employee Training and Development	Efficiency and effectiveness of EDPA system	Legal & HR (Lead) All Services	3	To be kept under review
Project Management	Review of effectiveness of LAMP methodology.	Corporate Strategy (Lead) All Services	2	
Cross-Cutting Initiatives	Efficiency and effectiveness of approach to identifying, resourcing and managing cross-cutting programmes/initiatives.	Potentially all Services	2	Put forward as a possible alternative to audits of individual cross-cutting initiatives, e.g. Climate Change, Children & Young People
Information Management	Efficiency and effectiveness of arrangements for managing and sharing information within the Authority and its partnerships	All Services	2	

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Area	Scope & Objectives	Services Involved	Priority	Scheduling / Comments
Fraud and Corruption		All Services	1	Continuation of audit commenced in 2008/09
Asset Management	Project assurance role re implementation of Technology Forge Asset Management system modules	Finance and Property	3	Not to be done yet – keep under review
Partnership Mapping and Evaluation	Co-ordinate evaluation of major partnerships	All Services	1	Ongoing programme

B. Cross-Cutting Areas				
Area	Scope & Objectives	Services Involved	Priority	Scheduling / Comments
Customer Services	Efficiency and effectiveness of performance management relating to CSC information Performance in relation to NI 14 – avoidable contact indicator	Services covered by CSC	1	
Parks and Playgrounds	Effectiveness of strategies and plans to maintain the District's Parks and open spaces and to improve playground provision	CC(D)S Cultural	2	
Walking and Cycling	Effectiveness of the Walking and Cycling strategies and implementation of the Cycling Demonstration Town programme	Planning & Building Control Econ Dev & Tourism	2	Continuation of audit commenced in 2008/09
Affordable Housing	Effectiveness of arrangements to meet planned provision of affordable housing and working arrangements with RSLs	Neighbourhood Management Taskforce Health & Strategic Housing Planning	1	
Grants to Voluntary Organisations	Efficiency and effectiveness of arrangements for making and managing grants as per Grants Task Group recommendations	Democratic (Lead)	2	
Supporting People programme	Effectiveness of arrangements for managing Council's input to the SP programme	Council Housing Health & Strategic Housing NM Taskforce	3	To keep under review – not scheduled at present

C. Service Specific Areas				
Service	Area	Scope & Objectives	Priority	Scheduling / Comments
Property Services	Maintenance and use of municipal buildings	Efficiency and effectiveness of programme management arrangements	3	To be kept under review – currently being considered by Director’s project
Council Housing	Emergency Call Centre	Project Assurance re implementation of replacement system	3	To be kept under review
Democratic Services	Implementation and operation of the Mod.Gov system	Efficiency and effectiveness of Mod.Gov system and plans for further implementation of services/features.	2	Continuation of audit commenced in 2008/09
Financial Services	Treasury Management	Efficiency and effectiveness of arrangements for managing counter-party risks and for cashflow forecasting and management	3	To be kept under review
Health & Strategic Housing	Contaminated Land	Effectiveness of arrangements to deliver Council’s responsibilities for contaminated land	2	Continuation of audit commenced in 2008/09
Health & Strategic Housing	Housing Standards	Effectiveness of arrangements to provide advice, support and enforcement in the private rented sector, including plans to improve fire precautions in HMOs in South Lancaster	2	Needs scoping more
Planning & Building Control	Planning Decisions and Complaints	Probity of systems and protocols for handling and making planning decisions and complaints	2	

C. Service Specific Areas				
Service	Area	Scope & Objectives	Priority	Scheduling / Comments
Cultural Services	Cultural and Sports Development	Dependent on outcome of the Culture and Sport Improvement Toolkit (CSIT) development and implementation	3	To be kept under review in light of CSIT implementation
CC(D)S	Landfill Allowance Trading Scheme	Impact of the scheme	3	To keep under review.
CC(D)S	Recycling and Reuse of Bulky Waste	Review of Bulky Matters model	3	To keep under review.
CC(D)S	Street cleansing/recycling	Consider arrangements for maintaining cleanliness of streets and public spaces and recycling through education and co-ordinated service delivery	2	
CC(D)S	Toilet provision	Consider plans working with Parish Council's for toilet provision/maintenance from 2010 – efficiency savings	2	
Planning & Building Control	Section 106 Agreements and the Community Infrastructure Levy	Efficiency and effectiveness of arrangements for s106 Agreements and for implementing the Infrastructure Levy	3	To be kept under review

D. Financial Systems				
Service	Area	Scope & Objectives	Priority	Scheduling / Comments
Revenue Services	Council Tax, NNDR and Benefits	Probity, regularity and financial efficiency of system operation (see note below)	1	
Financial Services	Main Accounting		3	
Financial Services	Income Management	Probity, regularity and financial efficiency of system operation (see note below)	1	
Financial Services	Creditors	Probity, regularity and financial efficiency of system operation (see note below)	1	
Financial Services	VAT	Probity, regularity and financial efficiency of system operation (see note below) Link with assurance testing programme being introduced by Finance	1	
Financial Services	Payroll	Probity, regularity and financial efficiency of system operation (see note below).	1	
Financial Services	Payroll		1	Continuation of audit commenced in 2008/09
Financial Services	Sundry Debtors	Probity, regularity and financial efficiency of system operation (see note below). Focus on collection and recovery.	2	

D. Financial Systems				
Service	Area	Scope & Objectives	Priority	Scheduling / Comments
Financial Services	Income Tax and National Insurance		3	
Council Housing	Housing Rents	Probity, regularity and financial efficiency of system operation (see note below). Focus on arrears management.	1	

Note: "Probity, regularity and financial efficiency of system operation" is intended to provide assurance that these systems remain efficient and effective under the current economic climate. This will cover issues such as exposure to fraud; the potential for error, duplication, etc; and performance in areas such as arrears, collection rates, payment times, etc.