

AUDIT CATEGORY				%
Total available days less leave etc			618	
PLANNED AUDITS/ AUDIT WORK				
Systems	192			
Regular & Ad Hoc audit work	98			
V.F.M	35	325	325	52.59%
CONTINUOUS AUDIT				
a. Routine Checks	4			
b. Small Systems Review	0	4	4	0.65%
SPECIALIST AREAS				
a. Computer				
i. Development	18			
ii. Audit	22	40	40	6.47%
b. Contract				
i. Final Account/Procedure Rules	32			
ii. Current Audit	12	44	44	7.12%
MANAGEMENT				
Audit	45			
Other	15	60	60	9.71%
OTHER				
Special Investigations	30			
Contingency	12	42	42	6.80%
TRAINING, FURTHER EDUCATION ETC				
Seminars and Meetings	20	20		
Training -C.P.E	10			
Further Education	0			
In-House	16	26	46	7.44%
ROUTINE DUTIES				
External Audit		12		
General Office Duties		10		
Internal Check-Payroll		1		
Cash Office Duties		4		
Procurement		3		
Paid Cheque enquiries		1		
Security		8		
Other		18	57	9.22%
TOTAL			618	100.00%
Revisions to the plan are in bold type				

AUDIT CATEGORY	RISK	FREQUENCY	SYSTEM EVALUATION & TESTING	NEW SYSTEM DOCUMENTATION AND IAS Work	REGULAR & ADHOC AUDIT WORK	TOTAL	REMARKS
CHIEF EXECUTIVE							
Legal and Democratic Services							
Legal							
Land Charges	Low	B					
Members Allowances	Low	B					
Democratic Services							
Register of Electors	Low	B					
Elections	Low	B					
POLICY AND DEVELOPMENT SERVICES							
Planning Services							
Building Control	Low	B	5			5	
Planning Fees	Low	B	5			5	
Planning Income	Low	Q					incl Cash
Section 106 Agreements	Medium	B					
Policy and Economic Regeneration							
Performance management framework							
Performance Indicators							
COMMUNITY SERVICES							
Environmental Services							
Trade Refuse/Recycling	Low	B					
Refuse collection	Medium	B					
Transport	Low	T			6	6	
Vehicle Workshops	Low	T			2	2	
Improvement Grants	Low	B	10			10	
Lulington Gypsy Site	Low	T			2	2	
Licensing	Medium	A	5			5	New - Legislation
General (pest control)	Low	Q					
Leisure and Community Development							
Parks and Open Spaces	Medium	A			5	5	
Grounds Maintenance	Low	T					
Leisure Centre - Client	Low	T					
Cemeteries	Low	T					
Allotments	Low	Q					
Markets - Client	Low	T					Contract Audit
Civic Halls - Swadincote Town Hall	Low	T					
Etwell pool	Low	A			8	8	reg Annual
Rosliston Forestry Centre	Medium	B			8	8	
Partnership	Medium	B					
Housing							
Rent accounting	Significant	A	10	5		15	JWA - Managed Audit
Housing Administration	Low	B					
Foston Gypsy Site	Low	T			3	3	
Warden Controlled Schemes	Low	T					
Housing Repairs	Significant	A	10	5		15	JWA - Managed Audit
Sale of Council Houses	Low	Q			2	2	part incl cash
CORPORATE SERVICES							
Revenue							
Recovery - C.Charge, Council Tax & NNDR	Low	B					Ind within fund audits
N.N.D.R	Low	A			5	5	JWA - Managed Audit
Cash	Medium	A	12			12	JWA - Managed Audit
Housing Benefits	Medium	A	15	5		20	JWA - Managed Audit
Bus Passes	Low	Q					
Council tax	Medium	A			8	8	JWA - Managed Audit

OPERATIONAL AUDIT PLAN 2006/07

AUDIT CATEGORY	RISK	FREQUENCY	SYSTEM EVALUATION & TESTING	NEW SYSTEM DOCUMENTATION AND IAS Work	REGULAR & ADHOC AUDIT WORK	TOTAL	REMARKS
Finance and Property Services							
Finance:							
Sundry Debtors	Medium	A			7	7	JWA - Managed Audit
Payroll (Salaries)	Low	A			6	6	JWA - Managed Audit
Payroll (Wages)	Low	A			6	6	JWA - Managed Audit
Creditors	Significant	A	10	8		18	JWA - Managed Audit
H.A.A.	Low	Q					
Car Allowances	Low	B			4	4	
Subsistence	Low	B			3	3	
Car Leasing	Low	T					no lease cars
Car Loans	Low	T			4	4	
Treasury Management	Low	A			6	6	JWA - Managed Audit
Inventories	Low	T					
Leasing - general	Low	B					
Bank Reconciliation & Bank Charges	Significant	A	4			4	JWA - Managed Audit
Insurance	Low	T					
Grant Claims	Low	Q					
Capital Accounting	Low	B					Audit Commission
Budgetary Control	Medium	A	8			8	JWA - Managed Audit
Accounting System	Significant	A	12			12	JWA - Managed Audit
VAT	Medium	A	4	1		5	
Property:							
Asset Management	Significant	A	8	2		10	New
Industrial estates	Low	B					
Land Sales	Significant	A	5			5	New
IT and Customer Services							
Information Technology							
Freedom of Information	Low	B					New
Telecommunications	Low	T					
IT Strategy	Low	B					New
Data Protection	Low	B					New
IT Disaster Recovery	Medium	B					New
Customer Services							
Customer Relationship Management	Medium	A	6			6	New
Print Facility	Low	B					
Human Resources							
Contracts of Employment	Low	B			1	1	New
Criminal Record Bureau Checks	Low	B			1	1	New
Personnel Administration system	Low	B					
CORPORATE MANAGEMENT							
Risk Management Framework	Medium	B	4			4	New
Corporate Governance Assurance Framework	Medium	B	5			5	New
Partnerships and Funding	Medium	B	3			3	New
Local Strategic Partnership (Accountable Body)	Medium	B	5			5	New
Disaster Planning	Medium	B	2			2	New
Statement of Internal Control	Medium	B	3			3	New
Special Areas:							
Contract - System element	Low	B					
Procurement	Medium	A	5			5	New
Misc Audits					5	5	
Total System			156	26	92	274	
Checksum					274		
VFM work - to be specified						35	
IAS Documentation and New system training	JWA					10	JWA - Managed Audit
Fraud and Corruption Audits	JWA					6	JWA - Managed Audit
Total						325	
Risk H - High, S - Significant, M - Medium, L - Low							
Frequency A - Annual, B - Biennial							
T - Triennial and Q - Quadrennial							

