February 2009

OPERATIONAL AUDIT PLAN 2009/10

Appendix A

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	5			5	
Members Allowances	Low	B	5			5	
Democratic Services							
Register of Electors	Low	B				0	
Elections	Low	B				0	
POLICY AND DEVELOPMENT SERVICES							
Planning Services							
Building Control	Low	B	5			5	Slippage
Planning Fees	Low	B			5	5	Slippage
Planning Income	Low	Q				0	incl Cash
Section 106 Agreements	Medium	B	5			5	
Policy and Economic Regeneration							
Performance management framework						0	
Performance Indicators						0	
COMMUNITY SERVICES							
Environmental Services							
Trade Refuse/Recycling	Low	T				0	
Refuse collection	Medium	T				0	
Transport	Low	T				0	
Vehicle Workshops	Low	T				0	
Improvement Grants	Low	B	4			4	
Lullington Gypsy Site	Low	T				0	
Licensing	Medium	A	5			5	New - Legislation
General (pest control)	Low	Q				0	
Leisure and Community Development							
Parks and Open Spaces	Medium	A			5	5	
Grounds Maintenance	Low	T				0	
Leisure Centre - Client	Low	T				0	
Cemeteries	Low	T			5	5	Slippage
Allotments	Low	Q				0	
Markets - Client	Low	T				0	Contract Audit
Civic Halls - Swadlincote Town Hall	Low	T				0	
Etwall pool	Low	A			8	8	req Annual
Rosliston Forestry Centre	Medium	A	8			8	
Partnership	Medium	A	15	5		20	LAA, CFF, WPEG etc
Housing							
Rent accounting	Medium	A	15			15	JWA - Managed Audit
Housing Administration	Low	B				0	
Foston Gypsy Site	Low	T				0	
Warden Controlled Schemes	Low	T				0	
Housing Repairs	Medium	A	10			10	
Sale of Council Houses	Low	Q			2	2	part incl cash
CORPORATE SERVICES							
Revenue							
Recovery - C.Charge, Council Tax & NNDR	Low	B				0	Incl within fund audits
N.N.D.R	Medium	A	6	4		10	JWA - Managed Audit
Cash	Medium	A	12			12	JWA - Managed Audit
Housing Benefits	High	A	15	5		20	JWA - Managed Audit
Bus Passes	Low	Q			5	5	New Scheme
Council tax	Medium	A	8	4		12	JWA - Managed Audit

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Finance and Property Services							
Finance:							
Sundry Debtors	Medium	A	10			10	JWA - Managed Audit
Payroll (Salaries)	Low	A	10			10	JWA - Managed Audit
Payroll (Wages)	Low	A	5			5	JWA - Managed Audit
Creditors	Significant	A	12	5		17	JWA - Managed Audit
H.A.A.	Low	Q			0	0	
Car Allowances	Low	B			3	3	Slippage
Subsistence	Low	B			0	0	
Car Leasing	Low	T				0	no lease cars
Car Loans	Low	T			2	2	
Treasury Management	Low	A	8			8	JWA - Managed Audit
Inventories	Low	T			7	7	
Leasing - general	Low	B				0	
Bank Reconciliation & Bank Charges	Medium	A	5			5	JWA - Managed Audit
Insurance	Low	T	5			5	
Grant Claims	Low	Q				0	
Capital Accounting	Low	B				0	Audit Commission
Budgetary Control	Medium	A	8			8	JWA - Managed Audit
Accounting System	Medium	A	10			10	JWA - Managed Audit
VAT.	Medium	A	4			4	
Property:							
Asset Management	Medium	A	6			6	
Industrial estates	Low	B			5	5	
Land Sales	Significant	A	5			5	
IT and Customer Services							
Information Technology							
Freedom of Information	Low	B	0			0	
Telecommunications	Low	T	4			4	Slippage
IT Strategy	Low	B	2			2	
Data Protection	Low	B				0	
IT Disaster Recovery	Medium	B	1			1	
Customer Services							
Customer Relationship Management	Medium	A	5			5	
Print Facility	Low	B				0	
Human Resources							
Contracts of Employment	Low	B				0	
Criminal Record Bureau Checks	Low	B				0	
Personnel Admininistarion system	Low	B				0	with Chris System
CORPORATE MANAGEMENT							
Risk Management Framework	Medium	B				0	
Corporate Governance Assurance Framework	Medium	B				0	
Partnerships and Funding	Medium	B	5			5	
Local Strategic Partnership (Accountable Body)	Medium	B	4			4	
Disaster Planning	Medium	B				0	
Governance Statement	Medium	B				0	
Special Areas:							
Contract - System element	Low	B				0	
Procurement	Medium	A				0	
Misc Audits					3	3	
						0	
Total System			227	23	50		
Checksum					300	300	
VFM work - to be specified						20	
IAS Documentation and New system training.	JWA					0	
Fraud and Corruption Audits	JWA					5	Local
Total						325	
Risk H - High, S - Significant, M - Medium, L - Low							
Frequency A - Annual, B - Biennial							
T - Triennial and Q - Quadrennial							