

**AUDIT & GOVERNANCE  
COMMITTEE**

23rd April 2012

APPENDIX 4

DETAILED PROVISIONAL AUDIT PLAN FOR 2012/13

**SUMMARY OF DETAILED PROVISIONAL PLAN 2012/13**

<b>Planned Days for 2012/13</b>	<b>2012/13</b>	<b>2011/12</b>
Core Financial Systems	70	69
Revenues and Benefits	44	47
Corporate Work	77	43
Other Systems Audits	186	214
Completion of prior year's work	10	12
Advisory / Consultancy inc NFI, Fraud & investigations	44	41
Sub Total	431	426
Audit management meetings	20	23
Corporate meetings / reading	9	9
Annual plans and reports	12	12
Audit Committee support	12	9
	53	53
<b>TOTAL Audit Days</b>	<b>484</b>	<b>479</b>

# AUDIT & GOVERNANCE COMMITTEE

23rd April 2012

## DETAILED PROVISIONAL PLAN FOR 2012/2013 AUDIT PROGRAMME

<b>Audit Area</b>	<b>Planned days 2012/13</b>
<b>A – CHARGEABLE AND PRODUCTIVE</b>	
<b>Core Financial Systems</b>	
Council Tax	15
Benefits	15
NNDR	14
Payroll (inc allowances)	14
Creditors	12
Cash Collection	7
Main Ledger inc Budgetary Control	12
Debtors	12
Bank Reconciliation	6
Treasury Management	7
<b>TOTAL</b>	<b>114</b>
<b>Corporate</b>	
Procurement / Contract Compliance	11
IT Services	14
Corporate Governance incl Shared Service arrangements	19
Risk Management	15
Transition Arrangement (Critical Friend)	18
<b>TOTAL</b>	<b>77</b>
<b>Other Systems Audits</b>	
Crematorium and Cemeteries	11
Landscape & Grounds maintenance	10
Workshop & Fleet	10
One Stop Shop / Reception Services	10
Rent Arrears/Payment & Collection	12
Waste inc Recycling & Refuse	11
Stores, Depot and Small Plant	15
Street Scene	15
Energy Monitoring	8
Arrow Vale Sports Centre	8
Abbey Stadium	15
Grants to voluntary bodies	10
Housing / Homelessness incl accommodation	12

# **AUDIT & GOVERNANCE COMMITTEE**

**23rd April 2012**

<b>Audit Area</b>	<b>Planned days 2012/13</b>
Garages	9
Bus Service Operators Grant	5
Previous Year Work completion	10
Statement of Internal Control	5
Follow Up on recommendations	20
Fraud, Special Investigations incl NFI	20
Advisory and Consultancy / Contingency	24
<b>TOTAL</b>	<b>240</b>
Audit Management Meetings	20
Corporate Meetings / Reading	9
Annual Plans and Reports	12
Audit Committee support	12
<b>TOTAL</b>	<b>53</b>
<b>TOTAL Audit Days</b>	<b>484</b>

## **KEY PERFORMANCE INDICATORS 2012/13**

The success or otherwise of the Internal Audit Shared Service will be measured against the following key performance indicators for 2012/13.

	<b>KPI</b>	<b>Target</b>	<b>Frequency of reporting</b>
1	% Plan delivered excluding overruns	90% for year	Quarterly
2	Customer satisfaction surveys	90% Good or above	Quarterly
3	Number of audits delivered compared to plan	29	Quarterly
4	Annual survey of Internal Audit Service	Good or above	Annually

The Internal Audit Self-Assessment checklist assessing compliance with the CIPFA Code of Practice for Internal Audit in Local Government in the UK 2006 should also be completed at the end of the annual cycle. Any areas of partial or non-compliance with the Code should be reported as exceptions to the Client Officer Group and Audit Committee.