Draft Internal Audit Plan 2016/17					
Audit	**2016/17 Days**	**2017/18 Days**	**Assurance Block**	**Directorate**	**Why?**
Making Every Penny Count (Reviews)					
Making Every Penny Count - Strategy	20	0	Making Every Penny Count	Cross-Cutting	Review focusing on: how officers are encouraged to drive for best value; and how this agenda is set and communicated at a strategic level.
Business Planning Benefits Realisation	10	0	Making Every Penny Count	Cross-Cutting	A review of General Fund business planning with a focus on: monitoring of savings; and benefits realisation.
HRA Business Planning	20	0	Making Every Penny Count	Cross-Cutting	A review of HRA business planning with a focus on spending to maintain and improve the housing stock.
Traded Services - Cost Recovery	0	20	Making Every Penny Count	Cross-Cutting	Review of traded services with a focus on: development of robust Business Cases for new traded services; and ensuring that services are recovering costs appropriately.
Making Every Penny Count (Compliance)					
VAT	0	20	Making Every Penny Count	Cross-Cutting	Review of compliance with VAT legislation, to provide assurance that the Council is able to fully offset expenditure on input VAT.
Overtime	0	0	Making Every Penny Count	Cross-Cutting	Review of compliance with overtime policies, with a focus on identifying areas of high expenditure, and any changes to policies which may benefit the Council. Possible for 2018/19
Travel & Subsistence	10	10	Making Every Penny Count	Cross-Cutting	Review of compliance with travel and subsistence policies, with a focus on identifying areas of high expenditure, and any changes to policies which may benefit the Council.
Total Making Every Penny Count:	**60**	**50**			
Anti-Fraud and Corruption					
Proactive Fraud Work					
Preventative & Pro-Active Fraud Work	0	0	Anti-Fraud and Corruption	Cross-Cutting	Deterrent; stopping fraud and encouraging reporting of concerns. To be agreed as and when opportunities highlighted that are expected to recover costs.
National Fraud Initiative	5	5	Anti-Fraud and Corruption	Cross-Cutting	Deterrent; stopping fraud; recouping lost funds.
Reactive Fraud Work					
Fraud Investigations	5	5	Anti-Fraud and Corruption	Cross-Cutting	Deterrent; stopping fraud; recouping lost funds.
Total Anti-Fraud and Corruption:	**10**	**10**			
Key Financial Systems					
Accounts Receivable	15	15	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Purchase to Pay	20	20	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Payroll	15	15	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Housing Rents/Arrears	20	20	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Housing Benefits	20	20	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Council Tax	15	15	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
NNDR	15	15	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Treasury Management	15	15	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Financial Systems IT General Controls	10	10	Key Financial Systems	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Procurement Governance	15	15	Key Financial Systems	Cross-Cutting	Review covering policies and procedures governing procurement processes, and arrangements for monitoring compliance with procurement policies.
Debt Recovery	10	10	Key Financial Systems	Cross-Cutting	Review of debt recovery, with a focus on: appropriate policies and procedures for debt recovery; areas of high debt write-offs; and debt recovery timescales.
Total Key Financial Systems:	**170**	**170**			
Commissioning & Contracts					
Current Capital Contracts Audit	10	10	Commissioning & Contracts	Cross-Cutting	Current contract audit, based on assessment of risk by CLT.
Current Revenue Contracts Audit	10	10	Commissioning & Contracts	Cross-Cutting	Current contract audit, based on assessment of risk by CLT.
Commissioning	0	10	Commissioning & Contracts	Cross-Cutting	Review of commissioning, to ensure that the early stages of the commissioning cycle enable best value to be achieved through subsequent procurement and contract management processes, with a focus on: assessment and identification of need; consideration of options; and development of the service specification.
Total Commissioning & Contracts:	**20**	**30**			
Risk-Based Audits					
Other Risk-Based Audits	0	0	Risk-Based Audits	Cross-Cutting	Further audit reviews, based on current assessments of risk.
Total Risk-Based Audits:	**0**	**0**			
Key Policies & Procedures					
Financial Regulations	5	0	Policies & Procedures	Cross-Cutting	
Contract Procedure Rules	5	0	Policies & Procedures	Cross-Cutting	
Business Continuity Policy	0	5	Policies & Procedures	Cross-Cutting	
Scheme of Delegation	5	0	Policies & Procedures	Cross-Cutting	
Information Governance Policies	0	5	Policies & Procedures	Cross-Cutting	
People Strategy	0	5	Policies & Procedures	Cross-Cutting	
Total Policies & Procedures:	**15**	**15**			
Compliance					
Fees and Charges	0	5	Compliance	Cross-Cutting	Review of fees and charges, to identify compliance with the Council's Fees & Charges policy.
Grants to Voluntary Organisations	0	5	Compliance	Cross-Cutting	Reviewing grants made by the Council to voluntary organisations, to identify: how available grants are advertised and communicated; whether appropriate grant agreements are in place; arrangements for outcomes monitoring; and whether any organisations are receiving multiple grants.
Agency Staff Compliance	5	0	Compliance	Cross-Cutting	Review of the use of agency staff to identify areas of high expenditure and/or non-compliance with Council policies on agency staffing.
Key Performance Indicators	0	5	Compliance	Cross-Cutting	Review of a sample of Key Performance Indicators to confirm that they are calculated and reported accurately in order to fully inform decision-making.
Scheme of Delegation	5	0	Compliance	Cross-Cutting	Review of a sample of decision-making to confirm that the Council's Scheme of Delegation is being complied with and that officers do not take decisions which are beyond their delegated powers.
Use of GPC	0	0	Compliance	Cross-Cutting	Review of the use of Government Purchase Cards, to confirm that cards are used in accordance with policies; that expenditure is monitored and approved appropriately; that best value is achieved; and that the risk of fraud is minimised. Possible for 2018/19.
Contract Extensions	0	5	Compliance	Cross-Cutting	Review of extensions made to contracts, to understand the reasons that contracts are extended, and whether extensions are achieving value for money.

Audit	2016/17 Days	2017/18 Days	Assurance Block	Directorate	Why?
Off-Contract Spend	10	0	Compliance	Cross-Cutting	Review of expenditure made outside framework and corporate contracts, to ensure best value is achieved and to identify any areas where there may be potential to improve corporate contracts.
Total Compliance:	**20**	**20**			
ICT and Information Governance					
Information Security	0	20	ICT and Information Governance	CST	Review of arrangements for Information Security, with a focus on: policies and procedures; compliance with legislative requirements; communication and staff awareness; compliance monitoring; and incident handling.
General Computer Controls	20	0	ICT and Information Governance	Cross-Cutting	Review of the General Computer Controls in place, with a focus on: access controls; physical security controls; system and data backup and recovery; system development and program change management controls.
Total ICT and Information Governance:	**20**	**20**			
Governance					
Corporate Governance	15	15	Governance	Cross-Cutting	AGS; Corporate Governance Group; Policy Updates
Total Governance:	**15**	**15**			
Strategic Risk Management					
Risk Management	10	10	Risk Management	Cross-Cutting	Administration and reporting of corporate risk register and risk management policies
Total Risk Management:	**10**	**10**			
Advice & Guidance					
Advice & Guidance	20	20	Advice & Guidance	Cross-Cutting	Providing support and guidance to staff on ad-hoc queries.
Follow-Ups of Agreed Actions	20	20	Advice & Guidance	Cross-Cutting	Confirming agreed actions have been implemented to reduce key organisational risks.
Committee Reporting	8	8	Advice & Guidance	Cross-Cutting	Reporting to Audit Committee.
Management Reporting	8	8	Advice & Guidance	Cross-Cutting	Reporting to CLT.
Audit Plan	4	4	Advice & Guidance	Cross-Cutting	Development of the Internal Audit Plan and any in-year revisions/updates.
Total Advice & Guidance:	**60**	**60**			
Operational Plan Total - 2016/17	**400**	**400**			