

LGSS Internal Audit - Internal Audit Plan for Norwich City Council 2014-15			
	2014-15		
Audit Assurance Work	Estimated days	Actual to Wk 22	Comments/latest position
<b>Fundamental systems</b>			
Purchasing	20	22.2	Testing complete
Accounts receivable (debtors)	15	)	)
NCC payroll	15	)	)
Housing rents/arrears	20	)	) Audited annually under managed audit regime. Actual scope subject to further discussion with EY
Housing & council tax benefits	25	)	)
Council tax	15	)	)
NNDR	15	)	)
<b>Sub-total</b>	<b>125</b>	<b>22.2</b>	
<b>Corporate</b>			
Procurement & contract management arrangements:	35		Allowance for possible input to tendering, monitoring, procedural compliance. Involvement in specific contracts. Plus presence on project teams
New bank contract		9.7	Audit presence on project team
NPS		3.0	Preparation
Claims certification	20		
Probity	20		
<b>Sub-total</b>	<b>75</b>	<b>12.7</b>	
<b>Business relationship management</b>			
Financial IT system replacement	30		Upgrade or replace Oracle Financials. Q4
Council tax & NNDR systems	15		VFM review - impact of scheme changes on collection rates
ICT audits:	60	20.0	Incl. embedded assurance - Corporate Information Assurance Group; input to IT audits
Civica		)	)
Northgate		)	) Taken from IT audit needs analysis
Workforce		)	)
Parking Gateway			B/f from 2013-14 due to computer auditor vacancy
Bacstel IP			B/f from 2013-14 due to computer auditor vacancy
<b>Sub-total</b>	<b>105</b>	<b>20.0</b>	
<b>Operations</b>			
CIL income	10		November/December, if sufficient transactions
Provision market	15	11.4	Complete
Licensing	10		Jan/Feb 2015
Leasehold services	15		Q4
Cemeteries	15		Q4
Home improvements	15		
Parking income	15		Q3 or Q4
<b>Sub-total</b>	<b>95</b>	<b>11.4</b>	
<b>Customers, communications &amp; culture</b>			
Land charges	10	7.2	In progress
<b>Sub-total</b>	<b>10</b>	<b>7.2</b>	

<b>Audit Assurance Work</b>	<b>Estimated days</b>	<b>Actual to Wk 22</b>	<b>Comments/latest position</b>
<b>Non-specific</b>			
Ad-hoc investigations	20	1.4	Contingency (no major investigations to date)
To complete 2013-14 plan	35		
Managing customer demand		6.1	Complete
Payroll		3.9	Complete
NNDR		5.2	Complete
C Tax		3.2	Testing complete
Commissioning		0.0	Testing complete
Housing benefits		5.6	Complete
Treasury management		0.6	Complete
Purchase cards		13.9	Complete
Accounts payable		10.2	In progress
Follow-ups	25	6.5	Follow ups required by PSIAS
<b>Sub-total</b>	<b>80</b>	<b>56.6</b>	
<b>Total for audit assurance work</b>	<b>490</b>	<b>130.1</b>	
<b>Consultancy &amp; non-assurance work</b>			
Corporate governance	30	10.4	Preparation of AGS; corporate governance group; update code of governance
Anti-fraud and NFI work	45	12.4	Fraud risks; key contact for NFI 2014-15 (upload data & ensure matches investigated)
Advice, unplanned work requests	35	7.1	Contingency
<b>Total for non-assurance/consultancy work</b>	<b>110</b>	<b>29.9</b>	
<b>Total Allocated Days</b>	<b>600</b>	<b>160.0</b>	
<b>Indicative resources post-restructure</b>			
Head of audit	10		
Principal client auditor	140		
Client auditors x 2	400		
LGSS support	50		
	600		