

APPENDIX A

Internal Audit 3-Year Plan 2009/10 to 2011/12

Audit Area	Risk Score (max 100)	Service Area	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Comments
Operational: Fundamental System Reviews						
Benefits	70	FS	✓	✓	✓	
NNDR	67	FS	✓	✓	✓	
Treasury Management	65	FS	✓	✓	✓	
Council Tax	69	FS	✓	✓	✓	
Budgetary Control & Strategy	68	FS	✓	✓	✓	inc. Financial Regulations & Central Overheads
Creditors	65	FS	✓	✓	✓	
Debtors (inc. debt chasing by Legal)	64	FS/LEDS	✓	✓	✓	
General Ledger & Bank Reconciliations (inc. CSC income)	62	FS/E-Gov & CS	✓	✓	✓	
Payroll	78	HR & OD	✓	✓	✓	inc. Flex-time, Leave, Agency Workers and Casual Staff, Travel & Subsistence, Professional Subscriptions, Child-minding Allowances. Now processed by RBC
Asset Management	66	LEDS	✓	✓	✓	inc. Facilities Management; Council House - general & safety; Asset Rental; Industrial Properties; Public Toilets; Museum & TIC
Operational: Other System Reviews						
Shared Services	82	Corporate		✓		
Performance Indicators & Data Quality	58	Corporate		✓		inc. Corporate Performance
Partnerships (excl. shared service)	72	Corporate			✓	
Corporate Initiatives	64	Corporate			✓	inc. Project Management Methodology
Corporate Governance	77	Corporate	✓✓	✓		inc. Gifts & Hospitality, Complaints, Business/Corporate/Improvement Planning, Corporate Policy, Members

Audit Area	Risk Score (max 100)	Service Area	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Comments
						Expenses & Local Code of Corporate Governance
Value For Money	67	Corporate		✓		i.e. individual VFM studies
IT audit	79	E-Gov & CS	✓	✓	✓	Currently 15 aspects identified - review at least 1 p.a.
Procurement & Contracts	72	FS	✓			
Insurance	59	FS			✓	
Petty Cash	44	FS		✓		System consultancy
Corporate Fraud Prevention and Detection	58	FS			✓	i.e. work of Fraud Team, inc. RIPA
Equality and Diversity	51	LEDS		✓		
Elections	64	LEDS			✓	inc. Registration Services & Democratic Representation. Shared service hosted by RBC
HR Services & Policies	58	HR & OD		✓		inc. Occupational Health, Health & Safety, Capacity Building, Members Training & Training Courses & Seminars
Communications & Media	61	CCP&P			✓	Both internal & external, and inc. Marketing etc., Advertising & Council Reception inc. Post Room
Planning	66	P&ES			✓	Inc. Development Control, Building Control Enforcement, Section 106 monies & tree service
Licensing & Taxi Licensing	57	P&ES		✓		
Local Land Charges	50	P&ES			✓	
Economic Development	63	P&ES	✓			inc. Town Centre Development (09/10 project), Longbridge, Market. Shared service imminent
Environmental Health	65	P&ES		✓		inc. Commercial & Pollution
Civil Contingencies, Emergency Planning & Business Continuity	70	P&ES/All		✓		By County for BDC
Strategic Housing & Housing Enabling	63	P&ES/LEDS			✓	
Grants & Concessions	58	P&ES/SS&C	✓			
Waste Collection	63	SS&C		✓		inc. domestic, trade, cesspits, street

Audit Area	Risk Score (max 100)	Service Area	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Comments
						cleansing
Car Parks	63	SS&C	✓			
Environmental Enhancements	60	SS&C			✓	inc. land drainage, grounds maintenance, & highways
Stores & Garage	50	SS&C			✓	incl. Business Support
Dolphin Centre	71	SS&C	✓			Intended to become a Trust next year, therefore, audit in final year under BDC 09/10
Parks & Open Spaces	58	SS&C	✓			inc. Cemeteries
Events	70	SS&C	✓			
Other Operational						
Completion of previous year's work			✓	✓	✓	Should be no more than a small overrun each year
Risk Management	54	Corporate	✓	✓	✓	Project: facilitation by IA
Contingency			✓	✓	✓	For demand led activities such as Consultancy and a small cushion, if needed, elsewhere.
Non-Operational						
Administration			✓	✓	✓	
Management			✓	✓	✓	
Leave/approved absence			✓	✓	✓	

2009/10 Revised Internal Audit Plan

Audit Reviews

Description	Risk Score (max = 100)	Directorate	Service	Proposed Start Date
Corporate Governance: Complaints System	77	Chief Executive	Corporate Communication, Policy & Performance	Quarter 1
IT Audit: ICT Services (incl Helpdesk)	79	Services	E-Government & Customer Services	Quarter 1
Parks & Open Spaces	58	Services	Street Scene & Community	Quarter 1
Events: Spadesbourne Suite	70	Services	Legal, Equalities & Democratic Services	Quarter 1
Dolphin Centre	71	Services	Street Scene & Community	Quarter 2
General Ledger & Bank Reconciliations	62	Services	Financial Services	Quarter 2
Treasury Management	65	Services	Financial Services	Quarter 2
Grants & Concessions: Travel Concessions	58	Services	Street Scene & Community	Quarter 2
Car Parks	63	Services	Street Scene & Community	Quarter 2
Creditors	65	Services	Financial Services	Quarter 3
Corporate Governance: Member Allowances	77	Services	Legal, Equalities & Democratic Services	Quarter 3
Economic Development: Town Centre Development	63	Services	Planning & Environmental Services	Quarter 3
Budgetary Control & Strategy	68	Services	Financial Services	Quarter 3
Payroll	78	Services	HR & OD	Quarter 3
NNDR	67	Services	Financial Services	Quarter 3
Council Tax	69	Services	Financial Services	Quarter 3

Description	Risk Score (max = 100)	Directorate	Service	Proposed Start Date
Procurement & Contracts	72	Services	Financial Services	Quarter 3
Benefits	70	Services	Financial Services	Quarter 4
Asset Management	66	Services	Legal, Equalities & Democratic Services	Quarter 4
Debtors	64	Services	Financial Services	Quarter 4

Projects

Description	Service	Details	Proposed Start Date
Risk Management	Financial Services	Risk management facilitation/support	Quarters 1 – 4