

2010/11 Internal Audit Plan**APPENDIX 1****Audit Reviews**

Description	Risk Score (max = 100)	Directorate	Service	No. of days	Proposed Start Date	Options/Suggestions/ Comments
Completion of previous year's work	-	as per individual audits	as per individual audits	26	Quarter 1	
Corporate Governance	77	Chief Executive	Corporate Communication, Policy & Performance	15	Quarter 1	Governance arrangements for combined BDC/RBC.
ICT	79	Services	E-Government & Customer Services	15	Quarter 1	
Environmental Health (commercial & pollution)	65	Partnerships & Projects	P & ES	15	Quarter 1	
Performance Indicators and Data Quality	58	Chief Executive	Corporate Communication, Policy & Performance	10	Quarter 1	re 2009/10 data
Shared Services	82	tba	tba	25	Quarter 2	Impact of shared services on the control environment.
Civil Contingencies	70	Partnerships & Projects	P & ES	15	Quarter 2	
Treasury Management	65	Services	Financial Services	15	Quarter 2	Fundamental audit
General Ledger & Bank Reconciliations	62	Services	Financial Services	15	Quarter 2	
HR Services & Policies	58	Services	HR & OD	15	Quarter 2	
Equality & Diversity	51	Services	LEDS	15	Quarter 2	
Value for Money Study	-	Across all Directorates/Services of the Council		30	Quarter 2	

Description	Risk Score (max = 100)	Directorate	Service	No. of days	Proposed Start Date	Options/Suggestions/ Comments
Payroll	78	Services	HR & OD	10	Quarter 3	Fundamental audit
Council Tax	69	Services	Financial Services	15	Quarter 3	Fundamental audit
Budgetary Control & Strategy	68	Services	Financial Services	10	Quarter 3	Fundamental audit
NNDR	67	Services	Financial Services	15	Quarter 3	Fundamental audit
Creditors	65	Services	Financial Services	10	Quarter 3	Fundamental audit
Waste Collection	63	Services	SS & C	15	Quarter 3	
Licensing & Taxi Licensing	57	Partnerships & Projects	P & ES	15	Quarter 3	I
Benefits	70	Services	Financial Services	20	Quarter 4	Fundamental audit
Asset Management	66	Services	Legal, Equalities & Democratic Services	10	Quarter 4	
Debtors	64	Services	Financial Services	12	Quarter 4	Fundamental audit
Petty Cash	44	Services	Financial Services	10	Quarter 4	Low risk

Projects

Description	Service	Details	No. of days	Proposed Start Date	Options/Suggestions/ Comments
Risk Management	Financial Services	Risk management facilitation/support	60	Quarters 1 – 4	Ongoing

Other

Description	Service	Details	No. of days	Proposed Start Date	Options/Suggestions/Comments
Audit reviews/contingency	All	To deal with unexpected demands (e.g. more time than anticipated required for an audit).	5	Quarters 1 – 4	As required
Consultancy	All	Advice on controls for new or changing systems.	10	Quarters 1 – 4	As required