

APPENDIX A**2010/11 Revised Internal Audit Plan**

Description	Days as per original plan	Days as per revised plan	Difference	Reason for change
Audit Reviews				
Completion of 2009/10 audit work	26	44	18	Insufficient days planned to take into consideration all outstanding audit work.
Audit reviews contingency	5	5		
Corporate				
Value for Money Study	30		(30)	Agreed with the Section 151 Officer that this review is no longer required.
Shared Service - tbc Community Safety, Lifeline or CCTV	25		(25)	Agreed with the Section 151 Officer that this is currently perceived as low risk.
Finance and Corporate Resources				
Budgetary Control & Strategy	10		(10)	Removed as assurance will be obtained from External Auditors.
Payroll	10		(10)	This is a shared service and is included in the Redditch Borough Council (RBC) plan
Benefits	20	20		
Asset Management	10		(10)	Finance side perceived as low risk. Property side is a WETT shared service and the assumption is that audit work will be undertaken by Worcestershire County Council auditors.
Creditors	10	12	2	Increased risk due to change of system.
General Ledger & Bank Reconciliations	15		(15)	Removed as assurance will be obtained from External Auditors.
NDR	15	15		
Debtors	12	12		

Description	Days as per original plan	Days as per revised plan	Difference	Reason for change
Treasury Management	15	10	(5)	Review of time taken in previous years indicates that this is a more realistic number of days.
Council Tax	15	15		
Petty Cash	10		(10)	Removed – low risk.
Insurance		10	10	Not recently audited and, therefore, perceived increase in risk.
Corporate Governance	15	10	(5)	Focus on Governance and Accounts.
HR Services & Policies	15		(15)	Removed as not aware of any significant issues in current year.
Equality and Diversity	15		(15)	Removed – low risk.
Policy, Performance and Partnerships				
Performance Indicators and Data Quality	10	10		
Leisure, Environmental and Community Services				
Waste Collection	15	15		
Business Transformation				
ICT: Infrastructure	15	10	(5)	To be resourced by WIASS.
ICT: Procurement and agency staff		10	10	Added as perceived as high risk.
ICT: Data Protection and Freedom of Information		10	10	Added as perceived as high risk.
ICT: Business Continuity		10	10	Added to replace Civil Contingencies as perceived as higher risk. To be resourced by WIASS.
Planning and Regeneration				
Environmental Health (commercial & pollution)	15		(15)	Agreed with the Section 151 Officer that this is currently perceived as low risk.
Licensing & Taxi Licensing	15		(15)	As above.
Civil Contingencies	15		(15)	Replaced with ICT Business Continuity - perceived as higher risk.

Description	Days as per original plan	Days as per revised plan	Difference	Reason for change
Projects				
Risk Management	60	80	20	As agreed with Section 151 Officer, days increased for: <ul style="list-style-type: none"> • additional support required for the new members of the Senior Management Team; and • inclusion of climate change as a High Impact area.
Operational				
Follow up checks (Agreed Action Tracker)	0	20	20	No days allocated in original plan.
Consultancy	10	14	4	Number of ad hoc queries greater than expected.
Sub-totals	428	332	(96)	
Non-Operational				
Administration	20	15	(5)	Based on quarter 1.
Management	60	50	(10)	Anticipated that management time will reduce following the appointment of the WIASS Manager (1st September).
Professional Training and Seminars		36	36	No days allocated in original plan.
Contingency	21		(21)	Not considered necessary.
Leave/approved absences	100	82	(18)	Reduction based on revised best estimate of sickness and other leave.
Sub-totals	201	183	(18)	
Total	629	515	(114)	
	Planned	Actual		
Percentage of operational days: benchmark 65%	68%	64%		

Notes:

1. Original plan based on 2.42fte (2 auditors and 0.42fte manager) as per the WETT Business Case. Up until 1st September no management resource was made available to Bromsgrove. As of 1st September the WIASS Manager is managing Internal Audit at the Authority until a long term managerial solution has been agreed. Once a long term managerial solution has been agreed this plan will be revised accordingly.
2. The revised plan is based on 2.00fte, that is 520 days, less 25 days which is for a Worcestershire Internal Audit Shared Service (WIASS) external contract plus 20 days to be resourced by WIASS. The external contract is included within the Worcester City plan and will be charged against that plan.