



Bromsgrove
District Council

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Internal Audit Strategy

2007-2010



Internal Audit Strategy 2007-2010

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1. Introduction

This document sets out the future strategy for the Internal Audit service for the period 1st April 2007 to 31st March 2010. It is intended to demonstrate how Internal Audit supports the Council in delivering its overall vision, values and objectives:

Vision Working together to build a District where people are proud to live and work, through community leadership and excellent services.

Values Leadership.
Partnership.
Customer First.
Equality.

Corporate Objective Improvement.

This strategy will give the Council confidence that it complies with all legal, audit and inspection requirements. It is intended to clearly establish how the service will contribute to the Council's corporate governance arrangements, risk management processes and key internal control systems over the next three years. The strategy is supported by the relevant documentation listed in Appendix A.

2. Aims and Objectives

The Internal Audit Strategy 2007-2010 is based on best practice guidance and documentation. The strategy forms the basis of Internal Audit work over the next three years and its main aims will be to:

- Continue to develop and promote the role of Internal Audit within the Council;
- Reflect the statutory requirements of the Accounts and Audit Regulations 2003 (as amended 2006) and the proper Internal Audit practices as detailed in the CIPFA Code of Practice for Internal Audit in Local Government;
- Assist the Council in fulfilling their requirements as detailed in Section 151 of the Local Government Act 1972;
- Implement the development requirements to cope with the demands of the Comprehensive Performance Assessment (CPA), the Council's external auditors and other inspection regimes;
- Contribute to the constantly changing local government environment and ensure that where possible, the section is involved in the modernising government agenda; and
- Assist in the implementation of the Council's Risk Management Strategy and corporate governance arrangements.

To continue the ongoing development of the Internal Audit section and to meet the challenges outlined above it is intended that the main aims of Internal Audit over this strategy period will be to:

- Adapt the audit approach to meet the requirements that may arise from CPA, Use of Resources assessment, the Council's external auditors and other inspection regimes;
- Consider audit requirements arising from the Council's Risk Management Strategy and corporate governance arrangements;
- Continue the systems audit approach in conjunction with external audit and adapt its application where necessary;
- Review the current audit approach and consider new tools and techniques to constantly improve the service provided;
- Consider moving towards a more risk based internal audit approach (RBIA);
- Regularly update the audit activity areas detailed in the Rolling Three Year Audit Plan to help deliver the Council's objectives;
- Encourage and assist management in recognising its responsibility to:
 - Introduce effective control systems.
 - Assign adequate line management responsibilities.
 - Operate secure procedures.
- Review Internal Audit's staffing requirements and develop and train auditors to achieve and complete their duties in a manner which meets the customers requirements and fulfils professional standards; and
- Embrace the use of information technology and computer software within the Internal Audit section so that audit performance can be enhanced.

Within the Council's current structure, the Internal Audit function is placed under the Head of Financial Services responsibility. The Audit Board has specific responsibility for monitoring the effectiveness and performance of the Internal Audit section.

3. Role and Purpose of Internal Audit

3.1 Definition

The Institute of Internal Auditors defines the Internal Audit service as:

"An independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

3.2 Service of Objectives

The objectives for the Internal Audit section are to:

- Give independent assurance to senior management and Council Members that the Authority's significant risks are adequately managed and that it has a sound internal control system; and
- Advise on risk management and internal control to ensure that these are continually improving and optimised.

Service specific objectives are detailed in the Financial Services Business Plan and the Internal Audit Manual. The detailed roles and responsibilities of the service are contained within the terms of reference for the service as laid out in the Audit Charter.

4. Internal Audit Service Delivery

4.1 Factors Affecting Service Requirements

The Internal Audit section has been undergoing a period of considerable change over the last two years and this is set to continue. The key drivers affecting the service requirements are:

- Under the Accounts and Audit Regulations 2003 (as amended 2006), the Council is required to publish an annual Statement on Internal Control. Internal Audit work is a key source of information for this statement;
- The service makes a significant contribution to the external auditors 'Use of Resources' judgement in relation to risk management, internal control and fraud prevention. This affects the Council's Comprehensive Performance Assessment;
- The external auditors carry out an annual assessment of the adequacy of the Internal Audit service. This is reported on in their annual Audit and Inspection Letter;
- The external auditors also use the work of the Internal Audit service to fulfil their requirements under their Code of Practice. This approach requires the completion of a number of fundamental systems audits each year; and
- The service must demonstrate compliance with the CIPFA Code of Practice for Internal Audit in Local Government.

The Internal Audit profession is moving away from a systems based audit approach to a risk based internal audit (RBIA) approach. To assist in this approach, the section has adopted an Audit Risk Model Policy, which enables all potential auditable areas to be risk assessed and prioritised accordingly.

4.2 General Approach

To ensure there is continuity in the basic audit approach and the section's objectives are achieved, it is intended that Internal Audit resources will concentrate primarily on the same audit activity headings in the initial stages of this period, as those identified previously:

- Key Financial Systems (Payroll, Benefits, Creditors, Budgetary Control, etc.);
- Operational Audits (the Depot, Leisure Centres, Car Parks, etc.);
- Information Technology reviews;
- Contracts and Projects;
- Frauds and Investigations;
- Risk Management process;
- Corporate Governance arrangements; and
- General advice and ad-hoc reviews.

It is also intended that the Internal Audit section will continue to develop its consultancy role and advisory service to assist customers in improving their levels of efficiency and effectiveness.

The audit approach will need to be adapted to meet new challenges such as the revised CPA requirements, the local government agenda, external auditor requirements and other inspection regimes. Internal Audit may also be required to review and assess the benefits that may arise from departmental reviews and inspections.

During the strategy period, the aim is for the Internal Audit section to move towards a system of risk based auditing. However, until the Council is sufficiently risk mature to enable this approach to be effective, a system based auditing style will be utilised.

System audits are necessary to provide sufficient information to enable Internal Audit to provide an annual opinion on the adequacy of controls in the Audit Services Manager's Annual Report.

4.3 Internal Audit Plans

Internal Audit plans will continue to be prepared on an annual basis using the adopted Audit Risk Model Policy. The Annual Audit Plan will feed into the Rolling Three Year Audit Plan. This approach enables the section to risk assess all Council activities on an annual basis and focus resources on the high priority areas. The Annual Audit Plan is split into Individual Audit Plans for each Auditor. Progress against these plans will be monitored on a weekly basis in order to:

- Ensure that all areas have sufficient audit coverage and that adequate resources are available;
- Establish that the requirements of the Council's external auditors; and
- Monitor and compare actual performance against the Annual Audit Plan.

Appendix B categorises the types of reviews that Internal Audit will undertake on an annual basis:

- Category A: Key financial systems, such as Budgetary Control and Benefits, which are the Section 151 Officer's audit priority areas and are required to be reviewed annually;
- Category B: High profile or high risk systems that currently need to be reviewed and followed up at least every two years; and
- Category C: Lower risk systems that are reviewed on a rotational basis. It is intended that all these areas will be reviewed once during the strategy period.

A summary of the available audit resources over the three-year strategy period is included in Appendix C. The total available audit days will determine the annual level of coverage that Internal Audit can provide.

When risk assessing each auditable area, as detailed in the Audit Risk Model Policy, both objective and subjective elements are considered. Objective factors relate to the levels of income, expenditure, staff and transaction volume, whilst subjective elements include the consideration of internal controls, quality of management, organisational impact and likelihood of risk. The Council's Corporate Risk Register is also considered when preparing annual plans, and audit-day allocations will be reviewed to take account of changes to the risk register, as appropriate.

4.4 Recommendation Tracking

On a quarterly basis the section will monitor progress on the implementation of "Priority 1" recommendations. This is done using the Recommendation Tracker report and process.

An update on progress is reported to the Audit Board for discussion and further action.

4.5 Corporate Projects

Within the Annual Audit Plan there is limited scope for the service to complete corporate level audits, such as

- Project Management;
- Performance Management;
- Data Quality;
- Equalities and Diversity;
- Information Management; and
- Corporate Projects (i.e. Spatial Project, Purchase Order Processing Project, etc.).

The Council can also utilise external sources to provide assurance for any corporate initiatives. Sources could include self assessments, benchmarking exercises or partnership working. Internal Audit will be involved, as and when required.

5. Internal Audit Assurance Process

5.1 Audit Services Manager Annual Report

The Account and Audit Regulations require the Council to maintain an adequate and effective Internal Audit service in accordance with proper internal audit practices. The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom, which sets out proper practice for internal audit, requires the Audit Services Manager to provide an Annual Report to those charged with governance. The report includes an opinion on the overall adequacies of the internal control environment in operation within the Council.

Management are responsible for developing and maintaining the internal control framework and to ensure compliance. The Internal Audit section is then responsible for forming an independent opinion on the adequacy of the system of internal control.

The role of Internal Audit is to provide management with an objective assessment of whether systems and controls are working as required. This is a key part of the Authority's internal control system as it measures and evaluates the adequacy and effectiveness of controls so that:

- The Council can establish the extent to which they can rely on the whole system; and
- Individual managers can establish the extent to which they can rely on the systems and controls for which they are responsible.

The Audit Services Manager Annual Report covers the following main areas:

- Opinion on the Council's Internal Control Environment;
- Internal Control Weaknesses;
- Basis of Audit Opinion;
- Anti-Fraud Work; and
- Summary of Internal Audit Delivery and Performance.

The Audit Services Manager Annual Report is submitted to the Council's Audit Board for consideration and approval and forms part of the Statement on Internal Control documentation.

5.2 Internal Audit Performance

The Internal Audit section has adopted 13 local performance indicators. These performance indicators are set annually and approved by the Audit Board. Details of the section's annual performance indicators are attached in Appendix D and are designed to monitor the:

- Delivery of the Annual Audit Plan, in terms of reviews completed and available resources;
- Level of audit days classed as productive;
- Number of audit reviews completed within budgeted timescales;

- Level of consultation before and after each review;
- Draft and final report turnaround;
- Number of recommendations accepted; and
- Section's customer feedback rating.

The performance indicators are monitored and reported on a monthly basis. The summary report is issued to the Head of Financial Services.

5.3 Audit Report Grading

Internal Audit's approach to completing a review is to establish the main operational areas and determine the control objective for each area. Once the review is completed, Internal Audit arrives at an overall opinion on the adequacy of controls in place, based on each control objective summary and the Auditors professional judgment. Following each review, a final report is prepared which includes the overall opinion on the adequacy of internal controls tested.

Internal Audit's opinion on the overall effectiveness of the controls in place falls into three categories:

Operating Effectively: Overall, the controls that are in place provide a level of assurance that the system's objectives will be met.

Basically Sound: The basic acceptable level of controls are in place, although improvements can be made to ensure the system fully meets its objectives.

Identified Weaknesses: The controls in place do not provide an acceptable level of assurance that the system's objectives will be met.

Included in each final report is an action plan of recommendations. A timescale for implementing the recommendations is agreed with the Service Manager. Internal Audit recommendations fall under three priorities:

Priority 1: Recommendations that are fundamental to improving the controls within the system.

Priority 2: Recommendations that are important to improving the controls within the system.

Priority 3: Recommendations that are desirable to improving the controls within the system.

Since April 2006, the implementation of "Priority 1" recommendations have been monitored and reported to the Audit Board quarterly.

5.4 Corporate Governance Arrangements

CIPFA/SOLACE has produced a framework for Local Authorities to use to review their existing corporate governance arrangements (“Corporate Governance in Local Government – A keystone for Community Governance”). The key recommendations included in the document are:

- Local Authorities should review their corporate governance arrangements against the CIPFA/SOLACE framework; and
- Local Authorities should prepare, adopt and maintain an up-to-date Local Code of Corporate Governance, including arrangements for ensuring its implementation and ongoing application.

It is intended that the document be used as a model of best practice and includes the collation of a Local Code of Corporate Governance, which should document all the policies, procedures and system the Council has adopted to ensure good governance.

Local Authorities should also make an annual Statement of Assurance on how the Council is complying with its Local Code, including how it has monitored the effectiveness of its corporate governance arrangements during the year and any planned changes in the coming period.

Bromsgrove District Council adopted a Local Code of Corporate Governance in May 2005. The document was reviewed during May 2006 and has been approved by the Council’s Executive Cabinet. It is planned that the Local Code of Corporate Governance will be reviewed annually and reported to the Audit Board.

The Local Code of Corporate Governance designates the Council’s Senior Management Team as the body responsible for the overseeing, monitoring and reviewing of the operation of the Code in practice. In addition, the Head of Financial Services has been given the responsibility for independently reviewing and reporting on the adequacy and effectiveness of the Local Code and the extent to which the Council complies with it. This annual review is currently completed by the Internal Audit section.

5.5 Risk Management

Risk management is of particular relevance to Internal Audit in its objective of providing assurance to the Authority as to the effectiveness of its internal control environment.

Support for the management of the process is also in the remit of the service which includes maintenance of the risk management documentation and providing appropriate guidance and training to employees and officers.

The Council revised its Risk Management Strategy in March 2007 to ensure the Council’s risk management arrangements are kept up to date and assist the Authority in achieving its objectives. The aim is to move the organisation

towards being risk enabled to allow risk based auditing to be implemented across the Authority.

The Council has introduced a Risk Management Steering Group, in which Internal Audit plays an active role. The Steering Group reviews Service Risk Registers on a cyclical basis and quarterly up dates on risk register actions are presented to the Audit Board.

The Risk Management Strategy includes a Risk Management Framework that details the responsibilities and reporting lines for risk management throughout the Authority.

Currently it is not possible to provide dedicated resources to assist projects risk assessments or decision making risk assessments. It is a longer term objective for the service to be able to provide this support once the requirement for risk management development work has reduced. In the mean time, some support may be available over the strategy period from the project and contingency day allocation.

The results of risk management processes will be fed into the annual audit planning process. It is also the intention of this strategy that operational risk registers are used to inform individual internal audits.

In the meantime, the Internal Audit section plans to maintain the normal audit approach but supplement this with some reviews of operational or partnership registers and facilitation of registers not yet in place.

5.6 Alternative Assurance Processes

In addition to Internal Audit work, the Council is able to gain assurances that procedures are in place and controls are working effectively from several sources. These include:

- Performance Management processes;
- Civil Contingencies Act Self Assessment;
- Equalities Impact Assessments;
- Project Management Methodology;
- Control Risk Self Assessments;
- The Royal Society for the Prevention of Accidents Inspections;
- Improvement Action Plans; and
- Individual service risk assessments.

The Internal Audit section will continue to work with all sections of the Council to ensure appropriate internal controls are in place and the Authority's business risks are managed. This will involve developing cross service relations to assist sections in completing risk assessments, identifying process improvements and enhancing internal controls.

6. Anti Fraud and Corruption

6.1 General Approach

The role of Internal Audit to date has been mainly to carry out special investigations when requested by departments or as a result of an allegation raised through the Council's Confidential Reporting Code.

The service is responsible for maintaining an appropriate Anti Fraud & Corruption Strategy, which includes a Fraud Response Plan, to ensure that the approaches are consistent and meet legal requirements.

The Internal Audit section has also adopted a Fraud Risk Assessment Policy to ensure allegations are appropriately prioritised and given due consideration.

6.2 Proactive Work

The annual Use of Resources assessment requires the Council to undertake proactive anti fraud and corruption work to raise ethical standards and reduce fraud. To ensure this, the section will contribute by:

- Reviewing annually the Anti Fraud & Corruption Strategy;
- Reviewing annually the Fraud Risk Assessment Policy and the section's general approach to completing investigations;
- Contribute when Council documents are updated (i.e. Confidential Reporting Code, Financial Regulations, etc.);
- Issue quarterly Fraud Newsletters to raise awareness;
- Lead on the National Fraud Initiative; and
- Implement recommendations made by external bodies regarding anti fraud and corruption work.

Consideration will also be given to creating a Corporate Fraud team. The team could meet on an ad-hoc basis and consider allegations that require input from several sections. Members of the team could include representatives from Human Resources, Internal Audit, Legal Services and Benefit Fraud.

The section will also consider utilising external resources on investigations, as required. Utilising any external resources will be subject to the necessary needs assessment and will be completed in line with the Council's approved procurement practices.

7. Advice and Consultancy

7.1 General Approach

Within the current audit planning process, a certain amount of contingency is allocated for additional audit reviews, corporate initiatives and consultancy.

This time is used when the section is asked to contribute to unforeseen assignments during the financial year.

To date, the section has been involved in providing advice and guidance on several Council initiatives including projects, working groups and process improvements.

7.2 Further Improvements

During the past few years the internal audit profession has been moving towards a more consultative approach that adds value to an organisation. It is the intention of the Internal Audit section to continue to embrace these developments and provide more advice and consultancy resource to the Council.

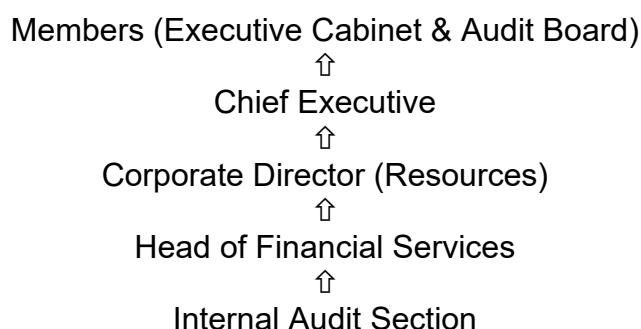
The support provided by Internal Audit will depend on the current pressures being placed on the Council, and any resource provided will be subject to the usual risk assessment.

8. Internal Audit Resources

8.1 Internal Audit Reporting Line

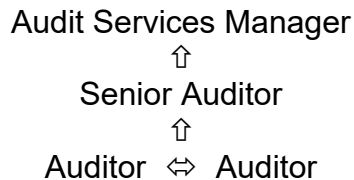
Within the Council's current structure, Internal Audit report direct to the Head of Financial Services. However, due to the section's status, additional reporting lines to the Chief Executive, Audit Board and Full Council are also available as and when required.

As detailed in CIPFA Code of Practice for Internal Audit in Local Government, the section is independent of all other functions within the Council and reports solely as Internal Audit. The current reporting line is:



8.2 Internal Audit Structure

The current Internal Audit section consists of four members of staff, with a mixture of qualifications and experience. The section is structured as follows:



The Council is committed to meeting the training and development needs of its employees. As part of this process, each internal auditor will have an annual personal development review to discuss their training needs throughout the strategy period.

It is anticipated that training requirements will involve auditors extending their knowledge and experience, with particular emphasis on reviewing the ongoing developments within local government internal auditing and the Council's changing service provision.

To ensure audit resources are used effectively and maximum coverage is provided throughout this period, it is proposed that internal auditors will continue to operate both individually and as part of a team, depending upon the complexity and nature of the work to be completed.

8.3 Partnership Working

There are currently pressures on Local Authorities to look for efficiency savings when providing services. This agenda is also applicable to the Internal Audit section. During the strategy period, a range of alternative service delivery options will be considered, including:

- Greater cross boundary working and communications with other Councils in Worcestershire;
- The potential for sharing audit resources with other Local Authorities;
- Working with other Internal Audit sections on Worcestershire County initiatives and projects;
- Improved communications with relevant groups, i.e. Hereford and Worcester Audit Group, Midlands District Chief Internal Auditors, etc.; and
- The possibility of procuring additional audit resources to provide the service.

Depending on the pressures placed on the section during the strategy period, a mixture of the above options will be considered. Additionally, when providing the service in partnership, certain parameters would be agreed, including:

- Operational arrangements.
- Access rights of both parties.
- Audit reporting and assurance process.
- Duration of any partnership working.

All necessary arrangements would be agreed in advance of any partnership working.

9. External Assessments

9.1 External Audit

During 2007 the Council is due to change its external auditors for the first time for several years. This is a key time and it will be important that the Internal Audit section develops a good working relationship with the Council's new external auditors. During this strategy period, the main aims with regard to the Council's external auditors will be to:

- Work together to add value to the Council's operations;
- Establish clear communication lines and cooperate on audit work issues;
- Receive technical support in specialist areas;
- Exchange relevant information for areas of mutual interest to avoid duplication of effort; and
- Undertake joint audits where particular knowledge or expertise is required.

Effective working relations with the Council's external auditors are important and will assist in ensuring that the internal control framework is being complied with.

9.2 Comprehensive Performance Assessment

The Council was subject to its first CPA review during February 2007. The CPA framework pulls together a range of information in an objective and comparable way to reach an overall judgement on the Council's performance. The framework has four common components:

- Corporate Assessments;
- Use of Resources Assessments;
- Service Assessments; and
- Direction of Travel Assessments.

The Internal Audit section will continue to assist the Council during future CPA's. The section will also contribute, where necessary, to ensure the Council implements any recommendations made and that processes and controls are improved.

9.3 Use of Resources Assessment

The Use of Resources Assessment is conducted annually in all Councils. It provides a judgement on how well a Council manages and uses its financial resources. The assessment focuses on the importance of having sound and strategic financial management to ensure that resources are available to support the Council's priorities and improve services. The assessment covers the following themes:

- Financial Reporting;
- Financial Management;
- Financial Standing;
- Internal Control; and
- Value for Money.

The Use of Resources Assessment helps the Council to establish where improvements need to be made in managing its financial resources.

The Council's most recent assessment was for 2006. An overall Use of Resources Assessment score of 2 was achieved, on a scale of 1 to 4, where 4 is the highest. Following this assessment, the Internal Audit section has adopted an action plan of improvements to enable the Council to achieve a score of 3 by the end of 2007.

Throughout this strategy period the section will continue to assist the Council in attaining the top Use of Resources score.

9.4 Other Inspection Agencies

In addition to external audit, the CPA and Use of Resources Assessment, the Council is also subject to ongoing scrutiny by a number of outside review bodies. These reviews include:

- Service inspections (i.e. Housing, Leisure, etc.);
- Information Commissioner assessments.
- Investors in People;
- National Fraud Initiative;
- Charter Mark and ISO9000 reviews;
- Surveillance Commissioner assessments; and
- Benefit Fraud Inspectorate.

The Internal Audit section will assist any external inspection where possible. The section will also contribute, where necessary, to ensure the Council implements any recommendations made and that processes and controls are improved.

Related Documents

Annual Audit Plan.

Anti Fraud & Corruption Strategy.

Audit Board Operating Arrangements and Terms of Reference.

Audit Customer Care Charter.

Audit Leaflet.

Audit Risk Model Policy.

Confidential Reporting Code.

Contract Procedure Rules.

Financial Services Business Plan.

Financial Standing Orders and Regulations.

Fraud Newsletter.

Fraud Risk Assessment Policy.

Internal Audit Charter.

Internal Audit Manual.

Internal Audit Protocol.

Internal Control Framework.

Local Code of Corporate Governance and Statement of Assurance.

Local Code of Practice for Internal Audit in Local Government.

Risk Management Strategy.

Rolling Three Year Audit Plan.

Statement of Accounts.

Statutory Officer Responsibilities.

Audit Review Categories

Category A: Key Financial Systems

These are the Council's key financial systems and are required to be reviewed on an annual basis as part of the Section 151 Officer's duties and the Council's external auditors requirements. Audit reviews included within the category are:

- Asset Management.
- Benefits.
- Budgetary Control.
- Council Tax.
- Creditors.
- Customer Service Centre.
- Debtors.
- General Ledger & Bank Reconciliation.
- NNDR.
- Payroll.
- Treasury Management.

Category B: High profile or high risk systems

These reviews are of high profile or high risk systems that currently need to be reviewed and followed up at least every two years. Audit reviews included within the category are:

- Car Parks.
- CCTV.
- Depot.
- Dolphin Centre.
- Equality and Diversity.
- Information Management.
- Procurement.
- Refuse Collection and Recycling.
- Section 106 Monies.
- Street Cleansing.

Category C: Low Risk Systems

These reviews are of lower risk systems that are reviewed on a rotational basis. It is intended that all these areas will be reviewed at least once during the strategy period. Audit reviews included within the category are:

- Data Protection.
- Development Control.
- Disabled Facilities Grants.
- E-mail Policy and Internet Usage.
- Freedom of Information.
- Insurance.
- Licensing.
- Local Sports Centres.
- Members Expenses.
- Parks and Open Spaces.
- Sports Development.
- Stores and Garage.
- Travel and Subsistence (Officers).
- Travel Concessions.

APPENDIX C

Available Audit Resources

The Internal Audit section staffing levels are planned to remain constant throughout the strategy period.

Day allocation per year:

Description	Audit Services Manager	Senior Auditor	Auditor	Auditor	TOTAL
Audit Reviews	60	155	125	135	475
Projects	40	10	40	30	120
Contingency	13	17	20	20	70
Previous Years Audit Work	1	3	3	3	10
Fraud	18	7	10	10	45
Audit Administration	0	5	5	5	15
Audit Management	80	15	15	15	125
Leave	48	48	42	42	180
TOTAL	260	260	260	260	1040

Internal Audit Performance Indicators

The Internal Audit section adopts annual performance indicators that are approved by the Audit Board. The performance indicators for 2007/08 are detailed below. The performance indicators for the rest of the strategy period will be set before each financial year.

No	Description	2007/08 Target	Comments
1	Delivery of Audit Plan (Jobs Finished)	90%	Number of jobs planned for the year actually finished
2	Delivery of Audit Plan (Resources)	95%	Planned total time for month v total time actually booked for month
3	Productive audit time	69%	Actual time booked for the month that is classed as productive
4	Assignments completed within budget	85%	Number of finished jobs completed within budget
5	Response time to fraud/allegations	5 days	Amount of time taken to respond to an allegation
6	Pre-audit meetings held for each audit	100%	A pre-audit meeting held for each audit
7	Post audit meetings held for each audit	100%	A post audit meeting held for each audit
8	Draft report turnaround	5 days	Time taken to issue the draft report, following the post audit chat
9	Final report turnaround	10 days	Time taken to issue the final report, following receipt of the draft report action plan
10	Number of recommendations accepted	95%	Number of recommendations reported that were accepted / implemented
11	Post Audit Questionnaires returned	85%	Number of post audit questionnaires returned
12	Customer feedback rating	92%	Number of customer surveys returned that scored the service as good
13	Attendance	8 days	Sick days taken per member of staff