

2011-12 Audit Plan Assurance Work finalised in 2012-13

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings (where finalised)
Creditors	4	Final Report Issued	Substantial	The audit found that key controls were in place and operating effectively over the Creditors and corporate petty cash functions.
Housing & Council Tax Benefits	3	Final Report Issued	Substantial	The audit found that the Housing & Council Tax Benefit IT Systems was adequately controlled. The audit also found that there were arrangements in place for staff interests to be declared however an opportunity to enhance the record keeping arrangements was identified. Arrangements were found to be in place for the Department for Work & Pensions Customer Information System to be adequately monitored. Though an opportunity to enhance the segregation of duties in the process, arrangements were found to be in place to process customer appeals against decisions following benefit applications.
Cash Receipting	4	Final Report Issued	High	The audit found that controls were in place and operating effectively to ensure that payments received through the council's Cash Kiosks were properly receipted, banked and accounted for. The audit also included a follow up review that confirmed that appropriate management action had been taken in respect of the recommendations made in the previous Cash Receipting audit.
General Ledger	4	Final Report Issued	High	The audit found that key controls were in place and operating effectively over the Main Accounting (General Ledger) function.
Payroll – Salaries & Wages	4	Final Report Issued	High	The audit found that key controls were in place and operating effectively over the Payroll (Salaries and Wages) function.
LSBU Memberships	2	Final Report Issued	Substantial	The audit found that Memberships were promoted effectively. The audit also found that there were arrangements in place to process payments for Memberships however audit sample testing identified some minor errors. The audit also found that the Zest reward scheme is appropriately controlled and administered.
Cash & Banking	4	Final Report Issued	High	The audit found that key controls and procedures were in place to complete the bank and cheque reconciliations accurately and on a timely basis.
Capital Accounting & Asset Management	4	Final Report Issued	High	The audit found that the council had an adequate Capital Strategy in place that was being followed in practice. Audit testing confirmed that arrangements were in place to ensure that capital purchases made are in line with the Local Authority (Capital Finance and Accountancy) Regulations (England) 2003 and CIPFA Prudential Code for Capital Finance in Local

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				Authorities. The audit also found that monitoring arrangements are in place over capital schemes including timescale and budget monitoring however while arrangements were in place for post implementation reviews to be carried out, a number of planned reviews are currently outstanding.
Refuse Collection Contract	3	Final Report Issued	High	The audit found that adequate controls were in place to ensure payments to the council's refuse collection contractor and any payments from the contractor to the council have been correctly calculated in line with the contract, accurately recorded and paid on a timely basis.
Planning Applications	2	Draft report issued, currently with client for consideration	---	The audit seeks to confirm that effective procedures in place to administer planning applications received for development in the borough and that appropriate controls are in place and complied with in the processing of payments made in respect of planning applications.
Fees & Charges	1	Draft report issued, currently with client for consideration	---	The audit sought to ensure that the council's Fees and Charges are adequately set, approved, communicated and applied and that they are compared to or in line with those of other Local Authorities.
National Non-Domestic Rates (NDR) Collection & Administration and Recovery	4	Draft report issued, currently with client for consideration	---	The audit seeks to confirm that key controls are in place and operating effectively over the collection and administration of National Non-Domestic Rates.
Housing Benefits Overpayments	1	Interim Report Issued	---	The audit fieldwork was completed however there were a number of areas of debate over the draft report that prevented a final report being issued promptly and in the interim period a number of improvements took place. It was decided that in order to be able to issue a final report a repeat would have to be undertaken of a significant number of areas of testing; this was considered inefficient as the planned days had already been used. As the area is due for audit again in the 2012-13 year it was decided that it would be more cost effective to carry out the audit earlier in the year and to include consultancy time in order to analyse the areas that could result in preventing overpayments from accruing and difficult collection areas.
Treasury Management	1-4	Completed	---	This review is a quarterly check of all investments made by the council to ensure they are made in compliance with the Treasury Management strategy and policies. The checks in respect of Q1-4 have been completed

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				and no key control compliance issues were identified.
Licensing Administration & Enforcement	3	Not completed	---	This audit was included on the plan as it was understood that a new Licensing Manager was to be appointed in the 2011-12 year and would likely to make a significant changes to the Licensing Team processes. The new Licensing Manager was appointed in
Improvement & Development – Performance	2	Not completed	---	This audit was included on the plan because the service manager had identified and scored the area as a ‘high’ risk. Discussion with the client service manager prior to commencing fieldwork found that the risk identified related to the publication of the next Corporate Performance Plan and ensuring the borough’s residents are able to influence service delivery; while this is a risk, it would not be considered high in terms of audit planning and as such it was agreed that this would not be a good use of audit resources.

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Environmental Health Administration Function	1	Draft Report Issued, Not Yet Finalised	---	The audit seeks to confirm that there are adequate arrangements in place to provide administrative support to the Council's Environmental Health function, that there is adequate segregation between the roles of Legal and Environmental Health in respect of Licensing activities and that invoicing and credit note procedures are adequately controlled.
Treasury Management	1	Fieldwork Completed, Report Drafted	---	The audit seeks to confirm that the council's strategy and policy for the control of Treasury Management activities in line with the CIPFA Code of Practice, that the authority follows the appropriate procedures for the investment of funds and that externally managed funds are not effectively managed and controlled in line with the council's policies.
Housing Register	1	Fieldwork Completed, Report Drafted	---	The audit seeks to confirm that there are adequate procedures in place to process applications for housing and that adequate arrangements are in place to manage the Housing Register.
Internet & Email Misuse	1	Fieldwork Completed, Report Drafted	---	The audit seeks to confirm that there is an adequate internet & email usage policy in place which provides a practical framework for usage within the council and that there are appropriate arrangements in place to manage and monitor the use of the authority's internet and email usage.
Insurances	1	Fieldwork Completed, Report Drafted	---	The audit seeks to confirm that the current insurance contract held meets the council's requirements, that claims received by the council are appropriately processed and administered and that adequate processes exist to ensure that the risk of claims reoccurring are minimised.
Housing Applications and Support Counter Fraud Review	1	Fieldwork Underway	---	The audit seeks to confirm that there are arrangements in place for the identifying Housing Application Fraud, that there are support arrangements in place for dealing with Housing Application Fraud such as training and policies/guidance for staff and that there is proactive effort made to reduce housing fraud.
Data Security	1	Fieldwork Underway	---	The audit seeks to confirm that the council has processes and policies in place to ensure the security of data as per the Government Connect Code of Connection (CoCo) and that there are arrangements in place to ensure the security of data held on the council's IT equipment and network.

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Payment Card Industry Data Security Standards (PCI DSS)	1	Not Yet Started	---	It has been agreed with client management that this audit will be postponed until Q4.