

Internal Audit Plan 2014/15

No	Area of Audit Focus (In priority order)	Allocation of Audit Days	Proposed Scope
ASSURANCE WORK			
Financial Systems			
1	Debtors	10	Review of arrangements to administer and recover sums owed by the Council's sundry debtors.
2	Income Collection - Web & Telephone	10	Review of arrangements to collect and account for income received through the Council's website and over the telephone.
3	Income Collection - Payment Kiosks	10	Review of arrangements to collect and account for income received through the Council's payment kiosks.
4	Income Collection - Direct Debit & Standing Orders	10	Review of arrangements to collect and account for income received through Direct Debits and Standing Orders.
5	Housing Benefit Overpayments	15	Review of arrangements to identify, administer and recover overpaid Housing Benefit.
6	Council Tax Recovery	10	Review of arrangements to identify and recover unpaid Council Tax liabilities.
7	Fees & Charges	20	Review of arrangements to administer the Council's fees & charges.
8	NNDR Recovery	10	Review of arrangements to recover unpaid NNDR with a specific focus on preventing and detecting fraud.
9	Treasury Management	15	Review of arrangements in place to manage the Council's treasury management activities.
10	VAT	15	Review of arrangements in place to account for and pay the Council's VAT liabilities.
11	Write offs	10	Review of arrangements to identify and administer write offs.
12	Procurement	15	Review of arrangements of the Council's procurement activities.
		150	
Control Environment Reviews			
13	Standards of Officer Conduct (including anti-bribery and corruption arrangements)	10	Review of the Council's arrangements to engender high ethical standards among staff with a specific focus on prevention of bribery and corruption.
14	Section 106 Agreements	10	Review of arrangements to apply Section 106 agreements to development cases.
15	Housing Financial Assistance including Rent Deposit Bonds	15	Review of arrangements to administer the Council's Rent Deposit Scheme and other financial assistance.
16	Community Safety Partnership	10	Review of arrangements to deliver the Council's community safety objectives.
17	Licensing Functions (excluding Alcohol & Taxi Licensing)	15	
18	Cemeteries	10	
19	Housing Register & Allocations	10	Review of arrangements to administer the Common Housing Register and housing allocations.
20	Transparency	10	Review of the Council's compliance with Transparency requirements.
21	Grounds Maintenance	5	
22	Leisure Trust Contract	5	
		100	
23	Audit Follow Up Work: Recruitment Vetting Discretionary Housing Payments Mobile Phones	30	Follow-up of agreed recommendations and reviews where an opinion of Red is given.
CONSULTANCY WORK			
Known Project Work			
24	Flood Expenditure - Spot Checks	10	Allowance to conduct spot checks to provide assurance over the Council's distribution of funding to support those affected by flooding.
25	Personnel Software Implementation - Project Support	5	Allowance to support the implementation of the new Personnel Software system.
26	Individual Elector Registration - Project Support	5	Allowance to support the implementation Individual Elector Registration.
27	Planning Applications - Efficiency Review	5	Allowance to contribute to the efficiency review on Planning Applications.
		25	
Anti-Fraud Activity			
28	National Fraud Initiative	20	Allowance for the co-ordination and administration of the Council's participation in the National Fraud Initiative data matching exercises.
29	Council Tax Discounts & Exemptions	20	Fraud proofing review
		40	
30	Consultancy Services	10	Allowance for the provision of consultancy services unknown at the time of planning.
31	Responsive Work	5	Allowance for the provision of responsive support to the Council during the financial year.
32	Advice and Information	5	Allowance for the provision of control advice and information to the Council during the year.
		365	