

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 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	Review of arrangements to deliver the Council's Licensing Functions.
18	Cemeteries	10	Review of arrangements to provide the Cemetery Service.
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	Review of the Council's Grounds Maintenance Contract.
22	Leisure Trust Contract	5	Review of the Council's Leisure Trust contract.
		100	
Audit Follow Up Work:			
23	Recruitment Vetting	30	Follow-up of agreed recommendations and reviews where an opinion of Red is given.
24	Discretionary Housing Payments		
25	Mobile Phones		
CONSULTANCY WORK			
Known Project Work			
26	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.
27	Personnel Software Implementation - Project Support	5	Allowance to support the implementation of the new Personnel Software system.
28	Individual Elector Registration - Project Support	5	Allowance to support the implementation Individual Elector Registration.
29	Planning Applications - Efficiency Review Support	5	Allowance to contribute to the efficiency review on Planning Applications.
		25	
Anti-Fraud Activity			
30	National Fraud Initiative	20	Allowance for the co-ordination and administration of the council's participation in the National Fraud Initiative data matching exercises.
31	Council Tax Discounts & Exemptions Review	20	Fraud proofing review of arrangements to apply discounts and exemptions to Council Tax accounts.
		40	
32	Consultancy Services	10	Allowance for the provision of consultancy services unknown at the time of planning.
33	Responsive Work	5	Allowance for the provision of responsive support to the council during the financial year.
34	Advice and Information	5	Allowance for the provision of control advice and information to the council during the year.
		365	