

<i>COMMITTEE</i>	AUDIT SUB-COMMITTEE
<i>DATE</i>	30 SEPTEMBER 2004
<i>TITLE OF REPORT</i>	INTERNAL AUDIT WORK PROGRAMME 2003/04
<i>RESPONSIBLE OFFICER</i>	Richard Humphrey, Audit Services Manager

1. PURPOSE OF REPORT

- 1.1 To advise members of progress against the approved internal audit programme for the 2003/04 financial year.

2. RECOMMENDATIONS

- 2.1. Members are asked to note progress against the 2003/04 work programme and that the key audits were delivered.

3. 2003/2004 WORK PROGRAMME

- 3.1. When considering the level of work needed on the key financial systems, internal and external audit work together to maximise the total audit resource available to this authority. This approach is known as the "Managed Audit". The 2003/04 work programme was based on the following factors: -

- a number of audits are predetermined. They form part of the Managed Audit work, or are part of an assurance programme and this work must be carried out each year;
- other work which is based on risk assessment;
- work requested by members or officers;
- vacancy level within the internal audit team.

- 3.2. The 2003/2004 work programme is set out at Annex A and includes agreed changes occurring during the year.

- 3.3. All managed audit work (systems and monitoring controls) and the annual assurance programme for schools were completed. The computer audit programme is resourced through the use of external staff, as is some of the key financial systems work. The cost of the external staff was met through staff vacancy savings. Additions to, and deletions from the plan, are shown on the plan at Annex A. Over 95% of the plan was completed, the national benchmark target is 90%.

4. FINANCIAL AND LEGAL IMPLICATIONS


4.1. There are no financial or legal implications arising directly from this report.

4. BACKGROUND PAPERS

4.1 None

CONTACT POINT

Richard Humphrey - audit services manager

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Internal Audit Work Programme - Financial Year 2003/2004					
System <i>Sub-System</i>	Managed Audit	Annual Audit	Cyclical Audit (Full audit)	Cyclical Audit (Light Touch)	Status
Key Financial Systems – System Controls					
Bank Reconciliation		✓			ASC – Sept 2004
Cash Collection			✓		ASC – Sept 2004
Capital Budgetary Control			✓		ASC – Sept 2004
Council Tax	✓				ASC – Sept 2004
Creditor Payments			✓		ASC – Sept 2004
General Ledger				✓	ASC – Sept 2004
Housing and Council Tax benefits	✓				ASC – Sept 2004
Housing Rents	✓				ASC – Sept 2004
Business Rates (NNDR)	✓				ASC – Sept 2004
Payroll				✓	ASC – Sept 2004
Revenue Budgetary Control		✓			ASC – Sept 2004
Sales Ledger Debtors		✓			ASC – Sept 2004
Sales Ledger COLLECT Debtors		✓			ASC – Sept 2004
Key Financial Systems – Monitoring Controls					
Council Tax	✓				ASC – Sept 2004
Creditor Payments			✓		ASC – Sept 2004
Housing and Council Tax benefits	✓				ASC – Sept 2004
Housing Rents	✓				ASC – Sept 2004
Business Rates (NNDR)	✓				ASC – Sept 2004
Payroll				✓	ASC – Sept 2004
Sales Ledger Debtors		✓			ASC – Sept 2004
Sales Ledger COLLECT Debtors		✓			ASC – Sept 2004
Other Financial Systems					
Renovation Grants			✓		Deferred to 04/05
Car Parking			✓		ASC – May 2004
Cash in Transit			✓		ASC – May 2004
SRB			✓		Deferred to 04/05
Fraud & Corruption assessments					
Overall arrangements		✓			ASC – Sept 2004
Cash Collection			✓		ASC – Sept 2004
Council Tax	✓				ASC – Sept 2004
Creditor Payments			✓		ASC – Sept 2004
Housing Rents	✓				ASC – Sept 2004

Key

ASC & date = when reported to Audit Sub-Committee

Internal Audit Work Programme - Financial Year 2003/2004					
System <i>Sub-System</i>	Managed Audit	Annual Audit	Cyclical Audit (Full audit)	Cyclical Audit (Light Touch)	Status
Housing and Council Tax benefits	✓				ASC – Sept 2004
Business Rates (NNDR)	✓				ASC – Sept 2004
Sales Ledger Debtors		✓			ASC – Sept 2004
Sales Ledger COLLECT Debtors		✓			ASC – Sept 2004
Annual Assurance Programme - Schools – control self assessment					
Budget Management		✓			ASC – Oct 2003
Salaries		✓			ASC – Oct 2003
Supplies, services & contracts		✓			ASC – May 2004
Payments, accounting & cash flow		✓			ASC – May 2004
Assets, information & equipment		✓			ASC – May 2004
Income & cash handling		✓			ASC – May 2004
Operational Control					
Corporate Governance – Annual review			✓		ASC – Sept 2004
Risk Management			✓		ASC – Sept 2004
Best Value Performance Indicators (02/03)			✓		ASC – May 2004
Performance Management			✓		ASC – Sept 2004
Highways Maintenance – reinstatement works			✓		ASC – May 2004
School Exclusions			✓		ASC – May 2004
Social Services - Care Standards Compliance			✓		ASC – May 2004
Temporary Accommodation Management			✓		ASC – May 2004
Supporting People			✓		ASC – Sept 2004
Recruitment Vetting			✓		ASC – Sept 2004
Public Protection – Food Hygiene			✓		ASC – May 2004
Sunlight Centre – Capital Project			✓		ASC – May 2004 (Addition to plan)
Design & Surveying – Professional Performance			✓		ASC – May 2004 (Addition to plan)
Computer Audit					
Operating Systems controls			✓		ASC – Sept 2004
WAN server and domain checks			✓		ASC – Sept 2004
Change Control			✓		ASC – Sept 2004

Key

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