

		ANNEX C	
2015/16 Audit Plan		Quarter*	Directorate
			Days
Direct Audit Days Available			1000
Completion of 2014/15 audits			120
Follow Ups			80
TOTAL			200
Key System Audits - Annual			
Local Business Rates		4	22
Housing Benefit		4	25
Housing Rents		4	25
Council Tax		4	22
Corporate Governance		4	10
Risk Management		4	15
Data Quality - Transparency Data		2	16
TOTAL Key System Audits - Annual			135
Key System Audits - Cyclical			
General Ledger			25
Bank Account Management			25
Debtors			20
Health and Safety			25
Business Continuity - Energy Resilience			25
TOTAL Key System Audits - Cyclical			120
Risk Based Audits			
Planning			25
South Thames Gateway Building Control Partnership			25
Medway Norse		1	25
Adults Social Care - Care Act			25
Housing Maintenance			20
Children's Services - Adoption			25
Corn Exchange		1	25
TOTAL Risk Based Audits			170
Probity Reviews			
Financial Management - Local Arrangements (libraries, theaters and sports centres and ICM)		01-Apr	140
Audit Assurance - consultancy projects			70
Payroll electronic notification forms			
Local Growth Fund: Transport projects			
Procurement Governance			
E-ordering			
Troubled Families			
Other			
Grant and PBR Sign Off			40
Training - school staff and governors			25
			275
TOTAL ALLOCATED AUDIT TIME			900
Contingency			
Additional audit reviews - fraud and irregularity control reviews			80
Other			20
TOTAL Contingency			100
OVERALL TOTAL DAYS ALLOCATED			1000

						ANNEX D	
2012/13		2013/14		2014/15		Proposed 2015/16 Audit Plan	
Annual Audits							
Council Tax	Council Tax	1	Council Tax	2	Council Tax	x	Council Tax
Housing Benefits	Housing Benefits	2	Housing Benefits	2	Housing Benefits	x	Housing Benefits
Housing Rents	Housing Rents Follow Up	2	Housing Rents	2	Housing Rents	x	Housing Rents
	Housing Rents	2					
Local Business Rates	NNDR	1	Local Business Rates - budget	2	Local Business Rates	x	Local Business Rates
			Local Business Rates	2			
Corporate Governance	Corporate Governance	1	Corporate Governance	1	Corporate Governance	x	Corporate Governance
Risk Management	Risk Management	2	Risk Management	2	Risk management	x	Risk Management
Data Quality	<i>Economic Downturn</i>		<i>Equality and Diversity</i>	2	<i>Fraud Reporting</i>	x	Transparency Reporting
Key System Audits - Cylical							
Asset Management			Asset Mgt - Divestments	2			Local Financial Controls
Bank Accounts			School Bank Account FU	2			Bank account management
Cash and Banking			Local Financial Controls - Income	2			Local Financial Controls
Creditors	Creditors	2					
Counter Fraud			Local Welfare Provision	3	Data Quality - Fraud Reporting	x	Corn Exchange
			School Probity Review Programme	3			Local Financial Controls
					School Probity Review Programme	x	
Debt Management			Debtors FU	2			Debt Management
Local Financial Controls	School Probity Review Programme	3	Schools Probity Review Programme	3	School Probity Review Programme	x	Financial Management - Local Arrangements
	Academies	2	Income individual reviews		Payments - Local Arrangements	x	Corn Exchange
	Corn Exchange Follow Up	2	Grant payment individual reviews		Payments - Corporate Credit Card	2	
			Innovation Centre	2			
			Trading Standards and Environmental Health	2			
General Ledger	General Ledger Follow Up	2					General Ledger
Income	Parking	2	Local Financial Controls - Income	2			Local Financial controls
	Grant Mgt/Accounting	2					Corn Exchange
	Markets Income Follow Up	2					
Payments	Grant Mgt/Accounting	2	Residential Care Payments	2	Payments - Local Arrangements		Local financial controls
			Local Welfare Provision	3	Credit Card Payments	2	Corn Exchange
			Grant Payments	3	<i>Domiciliary Care</i>	x	Adoption
Payroll and Pensions			Payroll	2	Payroll: Allowances and Loans	3	Payroll electronic notification forms (Consultancy)
Petty Cash/Imprest Accounts			Trading Standards and Evironmental Health	2			Local Financial Controls
Procurement			Procurement	1			E-ordering (Consultancy)
							Procurement Governance (Consultancy)
Contract Management	Waste Management	3	Waste Management Follow up	2	<i>Domiciliary Care</i>	x	Local Growth Fund - Transport Projects (Consultancy)
							Housing Maintenance
							Norse
Stock Control	Council Fuel Pumps FU	2	Income Individual Reviews Summary				Corn Exchange
			Lifeline				
			Trading Standards	2			
Treasury Management					Treasury Management	x	
VAT					Taxation - Creditor Payments	2	

IT Governance	IT External Assurance	2	Information Governance - Health	2			
	Data Quality - Economic Downturn	2	Data Quality - Equality and Diversity	2			
IT Systems	IT External Assurance	2	iWorld Access Controls fol up	2	Integra Access Controls	x	Payroll electronic notification (Consultancy)
	iWorld Access Controls	3			LAGAN	x	
HR	HR Data Security	2					
Health and Safety	Events	2					Health and Safety for staff
Business Continuity							Business Continuity
Performance Management	Data Quality - Economic Downturn	2	Data Quality - Equality and Diversity	2	Data Quality - Fraud Reporting	x	Data Quality - Transparency
							Norse Governance
Legislative Compliance (DPA, FOI, PIDA, RIPA etc)	Prevention F&C,	2	PCIS Compliance	2			
	IT External Assurance	2	CRC				
	HR Data Security	2	NFI Reporting	2			
Key:							
U = Uncontrolled							
I = Insufficient							
S = Satisfactory							
G = Good							
X = not yet complete							
= completed, no audit opinion							

ANNEX E

Corporate Risks - DATE	Corporate Priority	2012/13 Audit	2013/14	2014/15	Proposed 2015/16 audits
Finances - Longer Term	Giving Value for Money	Data Audit 2	Asset Divestments 2	Treasury Management x	
				Capital Projects x	
				Economic Development x	
Childrens Social Care	Children and young people having the best start in life		DBS procedures 2 Foster Care 3	Childrens Services Action Plan Delivery 2	Adoption
				DBS compliance 3	DBS follow up
					Foster Care follow up
Keeping vulnerable young people safe and on track	Children and young people having the best start in life		Foster Care 3 Medway Action for Families 3	Childrens Centre Management x Medway Action for Families follow up 2	Troubled Families (Consultancy) Foster Care follow up
Equality and Diversity	Putting our customers at the centre of everything we do		Data Quality - Equality and Diversity 2		
Delivering Regeneration	Everyone benefiting from the areas regeneration	Grant sign off 2 Grant Income 2 Waste Management 3 Events 2	Grant Payments 3	Capital Projects x	Local Growth Fund - Transport Projects Planning South Thames Gateway Building Control Partnership Medway Norse Grant Payments follow up
			Asset Divestment 2	Economic Development x	
			Highways Maintenance 2 Waste Management follow up 2		
Adult Social Care Transformation	older and vulnerable people maintaining their independence	Personal Budgets 2	Social Care Payments	Domiliary Care x Client Financial Affairs 2 Better Care Fund x	Care Act
Government Changes to Local Authority responsibility for Schools	Children and young people having the best start in life	Academies 2			
Performance Management	Giving value for money	Data Quality - economic downturn 2	Data Quality - Equality and Diversity 2	Data Quality - Fraud Reporting x	Data Quality - Transparency
Procurement and Tendering (Energy)	Giving value for money	Waste Management 3	Procurement		E-ordering (Consultancy) Procurement Governance (Consultancy) Local Growth Fund = Transport (Consultancy) Business Continuity - Energy Resilience
			Highways Maintenance 2 Waste Management follow up 2		
Delivering better for less transformation	Giving value for money			Change Management x	
NORSE Implementation			SEN Transport 2	SEN Transport follow up 3	Medway Norse
Public Health Transition	Putting our customers at the centre of everything we do	Health - New Governance Arrangements 2	Health - Information Governance 2		
Business Continuity and Emergency Planning	safe, clean and green Medway				Business Continuity - energy resilience

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