

Revised Annual Internal Audit Plan 2015-16

Items in italics have been identified for removal from the plan. All other work planned is either complete, underway or planned to be completed by the end of the 2015-16 financial year.

Activity on original plan	Days	Current Status	Comments
Allowance for completion of 2014-15 audit plan	120		
ASSURANCE WORK			
Key system audits (Annual)			
<i>Local Business Rates</i>	22	<i>Removed from plan</i>	<i>Internal Audit last reviewed this on the 2014-15 plan. The final report was issued in May 2015 and gave the overall opinion of Sufficient. In addition the council's external auditors provide assurance over this through their financial statements audit.</i>
<i>Housing Benefit</i>	25	<i>Removed from plan</i>	<i>Internal Audit last reviewed this on the 2014-15 plan. The final report was issued in June 2015 and gave the overall opinion of Sufficient. The council's external auditors conduct an annual audit of the Housing Benefit Subsidy Claim including substantive testing of the accuracy of claims processed.</i>
<i>Housing Rents</i>	25	<i>Removed from plan</i>	<i>Internal Audit last reviewed this on the 2014-15 plan. The final report was issued in April 2015 and gave the overall opinion of Sufficient. In addition the council's external auditors provide assurance over this through their financial statements audit.</i>
<i>Council Tax</i>	22	<i>Removed from plan</i>	<i>Internal Audit last reviewed this on the 2014-15 plan. The final report was issued in May 2015 and gave the overall opinion of Sufficient. In addition the council's external auditors provide assurance over this through their financial statements audit.</i>
<i>Corporate Governance</i>	10	<i>Removed from plan</i>	<i>Internal Audit last reviewed this on the 2014-15 plan. The final report was issued in June 2015 and gave the overall opinion of Strong. The review was a check of the accuracy of the council's Annual Governance Statement which is prepared after the financial year ends; as such if Internal Audit carries out any review of this it would be part of the 2016-17 audit plan. Internal Audit will continue to review the council's Governance Arrangements through the audit planning process and through all audit work.</i>

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			<i>In addition the council's external auditors review the Annual Governance Statement as part of their accounts audit work, and for 2014-15 concluded that: ""We are satisfied that the Annual Governance Statement and the explanatory foreword within the financial statements are not misleading or inconsistent with other information we were aware of from our audit of the financial statements.</i>
<i>Risk Management</i>	15	<i>Removed from plan</i>	<i>Internal Audit last reviewed this on the 2014-15 plan. The final report was issued in July 2015 and gave the overall opinion of Sufficient. The Head of Internal Audit & Counter Fraud makes an annual assessment of the adequacy of the council's risk management arrangements as part of the annual audit planning process. Internal Audit will review risk management arrangements in place through ever internal audit review; as such a standalone annual review of risk management is not considered the best use of the team's resources.</i>
Data Quality – Transparency Data	16	Fieldwork underway	
Key system audits (cyclical)			
<i>General Ledger</i>	25	<i>Removed from plan</i>	<i>Internal Audit last reviewed this on the 2011-12 plan. The final report was issued in December 2012 (late in the 2013-14 financial year) and gave the overall opinion of Satisfactory. The council's external auditors carry out significant audit work to confirm the council's financial statements are accurate based on the transaction recorded through the ledger. In their audit of the 2014-15 financial statements they: "substantively tested an increased sample of income streams from source (i.e. from the request of a provision of service from a customer) to the general ledger to ensure that income was complete and had been accurately recorded and earned in the year... No issues have been identified from our testing of income streams and year end cut off with</i>

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			<i>regard to the recognition of revenue in the relevant financial year." (BDO, Final Report to the Audit Committee, 24 September 2015).</i>
Health and Safety	25	Draft report issued, with client for consideration	
Debtors	20	Fieldwork underway	
Bank Account Management	25	Not yet started	
<i>Business Continuity – Energy Resilience</i>	<i>25</i>	<i>Removed from plan</i>	<i>The council's Business Continuity Arrangements are currently under review with revised arrangements due to be implemented early in the 2015-16 financial year. As such reviewing the existing arrangements would not be a good use of internal audit resources; instead business continuity will be considered for the 2016-17 audit plan.</i>
Risk based audits			
South Thames Gateway Building Control Partnership	25	Final report issued	
Housing Maintenance	20	Final report issued	
Planning	25	Draft report issued, with client for consideration	
Corn Exchange	25	Fieldwork underway	
Adults Social Care – Care Act	25	Not yet started	

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Children's Services – Adoption	25	Not yet started	
Probity reviews Financial Management – Local Arrangements: Schools/Childrens Centres, Sports Centres, Theatres, Innovation Centre Medway, Libraries	140		
St Augustines		Final report issued	
Featherby Infant and Nursery School		Final report issued	
Featherby Junior School		Draft report issued, with client for consideration	
Cash security – Splashes		Draft report issued, with client for consideration	
Cash security – Deangate Ridge		Draft report issued, with client for consideration	
Cash security – Strood Sports Centre		Draft report issued, with client for consideration	
Cash security – Hoo Sports Centre		Draft report issued, with	

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		client for consideration	
Cash security – The Strand		Draft report issued, with client for consideration	
Cash security – Medway Park		Fieldwork underway	
St Mary's Island		Fieldwork underway	
Central Theatre and Theatre Staffing		Not yet started	
Innovation Centre Medway		Not yet started	
Libraries Staffing		Not yet started	
Follow up work			
Capital Projects	80	Audit Committee briefing note issued	
Staff Allowances and Loans		Final report issued	
Disclosure and Barring Service		Fieldwork underway	
Grant Management		Fieldwork underway	
Change Management		Fieldwork	

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		underway	
CONSULTANCY WORK			
NORSE - SEN Transport	25	Completed check of claims evidencing process	
Medway Action for Families	70	Fieldwork underway	
Local Growth Fund: Transport projects		Fieldwork underway	
Purchase cards		Fieldwork underway	
Payroll electronic notification forms		Not yet started	
Procurement Governance		Not yet started	
Grant and PBR Sign Off	40	Fieldwork underway	
Training - school staff and governors	25	Fieldwork underway	
CONTINGENCY			
Additional audit reviews – fraud and irregularity control reviews	80	Fieldwork underway	
Other	20		
TOTAL RESOURCE BUDGET ALLOCATED	1,000		