

DRAFT SUMMARY AUDIT PLAN, 2018/19

| Fundamental Audits - S151 Assurance | Type of engagement | CIPFA classification | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
|--|---------------------------|-----------------------------|------------------------|-------------------------------------|----------------------------------|
| Creditor Payments & Processing (including procurement) | Assurance | Chargeable | <i>FUN002</i> | 75 | 70 |
| Payroll | Assurance | Chargeable | <i>Various</i> | 70 | 70 |
| Council Tax | Assurance | Chargeable | <i>FUN038</i> | 15 | 15 |
| NNDR | Assurance | Chargeable | <i>FUN049</i> | 15 | 0 |
| Local Housing Allowances | Assurance | Chargeable | <i>FUN063</i> | 15 | 15 |
| Treasury Management | Assurance | Chargeable | <i>FUN080</i> | 10 | 0 |
| Main Accounting | Assurance | Chargeable | <i>FUN069</i> | 10 | 0 |
| Income and Debtors | Assurance | Chargeable | <i>FUN102</i> | 30 | 30 |
| Asset Management | Assurance | Chargeable | <i>FUN073</i> | 30 | 0 |
| Housing Rents | Assurance | Chargeable | <i>FUN120</i> | 15 | 15 |
| Total | | | | 285 | 215 |
| Corporate Governance Assurance - Audit (Tier 1) | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
| Audit of risk management arrangements | Assurance | Chargeable | <i>AGR004</i> | 20 | 20 |
| Audit of governance arrangements | Assurance | Chargeable | <i>AGR002</i> | 30 | 30 |
| Audit of ethics and values | Assurance | Chargeable | <i>AGR009</i> | 15 | 25 |
| Audit of performance management | Assurance | Chargeable | <i>AGR010</i> | 15 | 20 |
| Audit of Information governance | Assurance | Chargeable | <i>AGR003</i> | 20 | 15 |
| Total | | | | 100 | 110 |
| Delegation and decision making | Assurance | Chargeable | <i>AGR012</i> | 0 | 0 |
| Procurement | Assurance | Chargeable | <i>RES012</i> | 0 | 0 |
| Programme and projects (including ODP) | Assurance | Chargeable | <i>AGR013</i> | 20 | 20 |
| Total | | | | 20 | 20 |
| Other Assurance (Tier 2) | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
| Contract Audit | TBC | Chargeable | <i>Various</i> | 130 | 100 |
| Education - SOP | TBC | Chargeable | <i>CON170</i> | 30 | 0 |
| Computer Audit | TBC | Chargeable | <i>Various</i> | 100 | 100 |
| Driving Improvement - Value for Money studies | TBC | Chargeable | <i>Various</i> | 30 | 30 |
| System Development | TBC | Chargeable | <i>PRO001</i> | 30 | 30 |
| Pensions and Investments | TBC | Chargeable | <i>FUN130</i> | 10 | 0 |
| Insurance | TBC | Chargeable | <i>OTH001</i> | 10 | 10 |
| Mileage & subsistence | TBC | Chargeable | <i>OTH002</i> | 10 | 10 |
| Stores | TBC | Chargeable | <i>OTH003</i> | 15 | 10 |
| Health and Safety | TBC | Chargeable | <i>OTH012</i> | 0 | 10 |
| Business Continuity | TBC | Chargeable | <i>PRO003</i> | 15 | 15 |
| Total | | | | 380 | 300 |

| Service specific audits (Tier 2) | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
|---|--------------|----------------|-----------------|------------------------------|---------------------------|
| City Operations | TBC | Chargeable | Various | 150 | 150 |
| Commercial Services | TBC | Chargeable | Various | 0 | 60 |
| Communities, Housing and Customer Services | TBC | Chargeable | Various | 120 | 150 |
| Economic Development | TBC | Chargeable | Various | 70 | 70 |
| Education and Lifelong Learning | TBC | Chargeable | Various | 330 | 350 |
| Governance and Legal Services | TBC | Chargeable | Various | 20 | 50 |
| Resources | TBC | Chargeable | Various | 60 | 50 |
| Social Services | TBC | Chargeable | Various | 300 | 320 |
| Total | | | | 1,050 | 1,200 |
| External (Tier 2) | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
| External clients | Assurance | | Various | 10 | 10 |
| Grants | Assurance | Chargeable | Various | 20 | 20 |
| Total | | | | 30 | 30 |
| Contingencies | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
| General Audit | | Chargeable | OTH010 | 30 | 30 |
| Total | | | | 30 | 30 |
| Management (Tier 3) | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
| Corporate work - committees, WAO etc. | Consultation | Chargeable | MGT010 | 50 | 50 |
| Assurance mapping | Consultation | Chargeable | MGT014 | 20 | 10 |
| CRSA development | Consultation | Chargeable | MGT015 | 20 | 20 |
| Work for Audit Manager | Consultation | Chargeable | MGT017 | 20 | 20 |
| Planning, monitoring & reporting | Consultation | Chargeable | MGT016 | 20 | 20 |
| Process Development | Consultation | Chargeable | MGT018 | 20 | 20 |
| Review of Financial Rules etc. | Consultation | Chargeable | MGT008 | 50 | 40 |
| Consultancy - advice and guidance | Consultation | Chargeable | MGT001 | | |
| Total | | | | 200 | 180 |
| Audit Team Non Chargeable Leave/Sickness/Training | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
| Annual Leave | | Non-chargeable | YYY001 | 372 | 321 |
| Public Holidays | | Non-chargeable | YYY002 | 69 | 74 |
| Maternity / Paternity / Parental Leave | | Excluded | YYY003 | 70 | 5 |
| Sickness | | Non-chargeable | YYY006 | 84 | 25 |
| Professional Studies | | Non-chargeable | YYY016 | 56 | 41 |
| Courses and seminars | | Non-chargeable | YYY017 | | |
| TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS | | | | 651 | 466 |

| Audit Team Non Chargeable Other | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
|---|--|----------------|------------------------|-------------------------------------|----------------------------------|
| General Admin. (no identifiable client) | | Non-chargeable | YYY009 | 84 | 77 |
| General management | | Non-chargeable | YYY010 | 7 | 7 |
| Staff Development | | Non-chargeable | YYY013 | 25 | 20 |
| Internal Audit meetings (such as team meetings) | | Non-chargeable | YYY015 | 38 | 36 |
| TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS | | | | 154 | 140 |

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|---|--|--|--|--------------|--------------|
| TOTAL AUDIT TEAM CHARGEABLE DAYS | | | | 2,095 | 2,100 |
|---|--|--|--|--------------|--------------|

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|---|--|--|--|------------|------------|
| TOTAL AUDIT TEAM NON CHARGEABLE DAYS | | | | 805 | 606 |
|---|--|--|--|------------|------------|

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|-------------------|--|--|--|--------------|--------------|
| TOTAL DAYS | | | | 2,900 | 2,706 |
|-------------------|--|--|--|--------------|--------------|

| Investigations | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
|-----------------------|--|--|------------------------|-------------------------------------|----------------------------------|
| General | | | | 420 | 490 |
| Total | | | | 420 | 490 |

| Investigations Non Chargeable Leave/Sickness/Training | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
|---|--|----------------|------------------------|-------------------------------------|----------------------------------|
| Annual Leave | | Non-chargeable | YYY001 | 80 | 80 |
| Public Holidays | | Non-chargeable | YYY002 | 215 | 18 |
| Sickness | | Non-chargeable | YYY006 | 20 | 5 |
| Professional Studies | | Non-chargeable | YYY016 | 4 | 5 |
| Courses and seminars | | Non-chargeable | YYY017 | | |
| TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS | | | | 119 | 108 |

| Investigations Non Chargeable Other | | | Assignment code | Original audit plan, 2017/18 | Draft audit plan, 2018/19 |
|---|--|----------------|------------------------|-------------------------------------|----------------------------------|
| General Admin. | | Non-chargeable | YYY009 | 18 | 10 |
| General management | | Non-chargeable | YYY010 | 10 | 10 |
| Staff Development | | Non-chargeable | YYY013 | 16 | 9 |
| Internal Audit meetings | | Non-chargeable | YYY015 | 17 | 17 |
| TOTAL INVESTIGATIONS NON CHARGEABLE OTHER DAYS | | | | 61 | 52 |

| | | | | | |
|---|--|--|--|------------|------------|
| TOTAL INVESTIGATIONS CHARGEABLE DAYS | | | | 420 | 490 |
|---|--|--|--|------------|------------|

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| TOTAL INVESTIGATIONS NON CHARGEABLE DAYS | | | | 180 | 160 |
|---|--|--|--|------------|------------|

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|-------------------|--|--|--|------------|------------|
| TOTAL DAYS | | | | 600 | 650 |
|-------------------|--|--|--|------------|------------|