

DRAFT SUMMARY AUDIT PLAN, 2017/18

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Assignment code	Original audit plan, 2016/17	Original audit plan
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	FUN002	45	75
Payroll	Assurance	Chargeable	Various	70	70
Council Tax	Assurance	Chargeable	FUN038	15	15
NNDR	Assurance	Chargeable	FUN049	15	15
Local Housing Allowances	Assurance	Chargeable	FUN063	15	15
Treasury Management	Assurance	Chargeable	FUN080	10	10
Main Accounting	Assurance	Chargeable	FUN069	10	10
Income and Debtors	Assurance	Chargeable	FUN102	15	30
Asset Management	Assurance	Chargeable	FUN073	10	30
Housing Rents	Assurance	Chargeable	FUN120	15	15
Total				220	285
Corporate Governance Assurance - Audit (Tier 1)			Assignment code	Original audit plan, 2016/17	Original audit plan
Audit of risk management arrangements	Assurance	Chargeable	AGR004	20	20
Audit of governance arrangements	Assurance	Chargeable	AGR002	30	30
Audit of ethics and values	Assurance	Chargeable	AGR009	15	15
Audit of performance management	Assurance	Chargeable	AGR010	15	15
Audit of Information governance	Assurance	Chargeable	AGR003	20	20
Total				100	100
Delegation and decision making	Assurance	Chargeable	AGR012	20	0
Procurement	Assurance	Chargeable	RES012	20	0
Programme and projects (including ODP)	Assurance	Chargeable	AGR013	60	20
Total				100	20
Other Assurance (Tier 2)			Assignment code	Original audit plan, 2016/17	Original audit plan
Contract Audit	TBC	Chargeable	Various	130	130
Education - SOP	TBC	Chargeable	CON170	30	30
Computer Audit	TBC	Chargeable	Various	100	100
Driving Improvement - Value for Money studies	TBC	Chargeable	Various	70	30
System Development	TBC	Chargeable	PRO001	50	30
Pensions and Investments	TBC	Chargeable	FUN130	10	10
Procurement	TBC	Chargeable	RES012	0	0
Insurance	TBC	Chargeable	OTH001	10	10
Mileage & subsistence	TBC	Chargeable	OTH002	15	10

Stores	TBC	Chargeable	<i>OTH003</i>	15	15
Health and Safety	TBC	Chargeable	<i>OTH012</i>	15	0
Business Continuity	TBC	Chargeable	<i>PRO003</i>	15	15
Total				460	380
Service specific audits (Tier 2)			Assignment code	Original audit plan, 2016/17	Original audit plan
City Operations	TBC	Chargeable	<i>Various</i>	150	150
Communities, Housing and Customer Services	TBC	Chargeable	<i>Various</i>	120	120
Economic Development	TBC	Chargeable	<i>Various</i>	70	70
Education and Lifelong Learning	TBC	Chargeable	<i>Various</i>	280	330
Governance and Legal Services	TBC	Chargeable	<i>Various</i>	20	20
Resources	TBC	Chargeable	<i>Various</i>	60	60
Social Services	TBC	Chargeable	<i>Various</i>	250	300
Total				950	1,050
External (Tier 2)			Assignment code	Original audit plan, 2016/17	Original audit plan
External clients	Assurance		<i>Various</i>	10	10
Grants	Assurance	Chargeable	<i>Various</i>	20	20
Total				30	30
Contingencies			Assignment code	Original audit plan, 2016/17	Original audit plan
General Audit		Chargeable	<i>OTH010</i>	220	30
Total				220	30
Management (Tier 3)			Assignment code	Original audit plan, 2016/17	Original audit plan
Corporate work - committees, WAO etc.	Consultation	Chargeable	<i>MGT010</i>	50	50
Assurance mapping	Consultation	Chargeable	<i>MGT014</i>	20	20
CRSA development	Consultation	Chargeable	<i>MGT015</i>	20	20
Work for Audit Manager	Consultation	Chargeable	<i>MGT017</i>	20	20
Planning, monitoring & reporting	Consultation	Chargeable	<i>MGT016</i>	20	20
Process Development	Consultation	Chargeable	<i>MGT018</i>	20	20
<i>Driving Improvement (Value for Money studies)</i>				0	0
Review of Financial Rules etc	Consultation	Chargeable	<i>MGT008</i>	70	50
Consultancy - advice and guidance	Consultation	Chargeable	<i>MGT001</i>		
Total				220	200

Audit Team Non Chargeable Leave/Sickness/Training			<i>Assignment code</i>	<i>Original audit plan, 2016/17</i>	<i>Original audit plan</i>
Annual Leave		Non-chargeable	YYY001	380	372
Public Holidays		Non-chargeable	YYY002	72	69
Maternity - Paternity Leave		Excluded	YYY003	195	70
Sickness		Non-chargeable	YYY006	96	84
Professional Studies		Non-chargeable	YYY016	55	56
Courses and seminars		Non-chargeable	YYY017		
TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS				798	651
Audit Team Non Chargeable Other			<i>Assignment code</i>	<i>Original audit plan, 2016/17</i>	<i>Original audit plan</i>
General Admin. (no identifiable client)		Non-chargeable	YYY009	90	84
General management		Non-chargeable	YYY010	15	7
Staff Development		Non-chargeable	YYY013	32	25
Internal Audit meetings (such as team meetings)		Non-chargeable	YYY015	40	38
TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS				177	154

TOTAL AUDIT TEAM CHARGEABLE DAYS				2,300	2,095
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TOTAL AUDIT TEAM NON CHARGEABLE DAYS				975	805
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TOTAL DAYS				3,275	2,900
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Investigations			<i>Assignment code</i>	<i>Original audit plan, 2016/17</i>	<i>Original audit plan</i>
General				400	420
Total				400	420

Investigations Non Chargeable Leave/Sickness/Training			<i>Assignment code</i>	<i>Original audit plan, 2016/17</i>	<i>Original audit plan</i>
Annual Leave		Non-chargeable	YYY001	91	80
Public Holidays		Non-chargeable	YYY002	22	15

Sickness		Non-chargeable	YYY006	17	20
Professional Studies		Non-chargeable	YYY016	4	4
Courses and seminars		Non-chargeable	YYY017		
TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS				134	119
Investigations Non Chargeable Other			<i>Assignment code</i>	<i>Original audit plan, 2016/17</i>	<i>Original audit plan</i>
General Admin.		Non-chargeable	YYY009	18	18
General management		Non-chargeable	YYY010	16	10
Staff Development		Non-chargeable	YYY013	22	16
Internal Audit meetings		Non-chargeable	YYY015	20	17
TOTAL INVESTIGATIONS NON CHARGEABLE OTHER DAYS				76	61
TOTAL INVESTIGATIONS CHARGEABLE DAYS				400	420
TOTAL INVESTIGATIONS NON CHARGEABLE DAYS				210	180
TOTAL DAYS				610	600