

Proposed Internal Audits 2021/2022

APPENDIX 3

No.	Service Area	Audit Area	Priority Score	SODC Days	VWHDC Days
1	Finance	Payroll (Full systems review including Travel & Subsistence)	22	15	15
2		Creditor Payments	20	10	10
3		Council Tax	20	10	10
4		General Ledger	18	5	5
5		Sundry Debtors	19	10	10
6		National Non-Domestic Rates (NNDR)	20	7.5	7.5
7		Capital Management and Accounting	16	7.5	7.5
8		Pro-Active Anti-Fraud Review	19	2.5	2.5
9		Treasury Management	18	2.5	2.5
10		Housing Benefits (HB) and Council Tax Reduction Scheme (CTRS)	20	10	10
11		Contract Management (including Corporate Delivery)	19	15	15
12		Council Fees and Charges	16	10	10
13		Procurement (including Corporate Delivery)	19	10	10
14		Receipt & collection of Income	15	7.5	7.5
15	Development & Regeneration	Estates and Facilities Management	17	10	10
16		Section 106/CIL (to include Planning)	15	5	5
17		Property Management	17	10	10
18	Planning	Planning Enforcement	15	10	10
19		Planning Applications	15	10	10
20		Planning Appeals	15	10	10
21	Housing & Environment	Brown Bins (to include Finance & Corporate Services)	16	7.5	7.5
22		Car Parking & Enforcement	12	5	5
23	Legal Services	Land Charges	11	10	10
24	Corporate Services	Cash Offices/Reception	14	7.5	7.5
25		Information Governance	11	10	10
26		IT Operations	20	10	10
27		Whistleblowing & Fraud		5	5
Planned Assurance Work Total Days				232.5	232.5

No.	Service Area	Audit Area	Priority Score	SODC Days	VWHDC Days
28	Consultancy	Cornerstone		7	0
29		Didcot Community Facilities		5	5
30		The Beacon			7
31		Corporate Landlord		5	5
32		Disposal of Assets & Property		5	5
Planned Consultancy Work Total Days				22	22

Proposed Audit Coverage and Start Dates

APPENDIX 3

No.	Audit Area	Proposed Audit Coverage	Proposed Start Date			
			Q1	Q2	Q3	Q4
1	Payroll	<ul style="list-style-type: none"> • Systems review and verification of key controls • Amendments to standing data (starters, leavers, overtime, variations). • Monthly payroll processing. 		Jul		
2	Creditor Payments	<ul style="list-style-type: none"> • Systems review and verification of key controls • Invoice and refunds processing. • Duplicate suppliers and payments. • Manual, direct debit and BACS payment transactions. 		Jul		
3	Council Tax	<ul style="list-style-type: none"> • Liabilities, including discounts and exemptions. • Payments, credits, refunds and suspense transactions. • Recovery, enforcement and write-offs. 			Oct	
4	General Ledger	<ul style="list-style-type: none"> • Key Controls update • Suspense account balances and transactions. • Journal transfers, including authorisation and documentation. 			Nov	
5	Sundry Debtors	<ul style="list-style-type: none"> • Systems review and verification of key controls • Invoice processing, including periodic invoices. • Recovery, aged debts, cancellations and write offs. • Invoice suppressions. 		Jul		
6	National Non-Domestic Rates (NNDR)	<ul style="list-style-type: none"> • Review of Key Controls. • Valuation records for new and amended properties. • NNDR billing, payment and refund transactions. • Debt recovery and write offs. 			Oct	
7	Capital Management and Accounting	<ul style="list-style-type: none"> • Capital financial strategy and asset management plan. • Capital contracts and budget monitoring. • Completeness and accuracy of asset register, including reconciliations. 			Nov	
8	Pro-Active Anti-Fraud Review	<ul style="list-style-type: none"> • Series of tests designed to evaluate the effectiveness of fraud and anti-corruption controls within key financial processes. 			Oct	
9	Treasury Management	<ul style="list-style-type: none"> • Investments and borrowings (including authorisation, counterparty limits, coding). • Treasury management performance. • Access level controls within treasury management and banking systems. 				Jan
10	Housing Benefits and Council Tax Reduction Scheme	<ul style="list-style-type: none"> • Housing benefits and CTRS payments. • Benefits assessments and subsidy claims. • Benefit overpayments. 			Oct	

No.	Audit Area	Proposed Audit Coverage	Proposed Start Date			
			Q1	Q2	Q3	Q4
11	Contract Management	<ul style="list-style-type: none"> • Completeness and accuracy of contracts register. • Contract renewals process. • Contract performance monitoring. • Detailed review of significant and/or high value contracts. 	Jun			
12	Council Fees & Charges	<ul style="list-style-type: none"> • Evaluate whether council fees and charges are maximised across service areas • Completeness and timeliness of collection of fees and charges. 	May			
13	Procurement	<ul style="list-style-type: none"> • Review of the arrangements for procuring goods and service • Tender process • Local procurement 		Aug		
14	Receipt & collection of Income	<ul style="list-style-type: none"> • Arrangements for receiving payments • Receipting and banking processes. • Recording and reconciling income. 				Jan
15	Estates & Facilities Management	<ul style="list-style-type: none"> • Recharging of facilities/property related costs to tenants of council owned properties. • Management of facilities and spaces 		Sep		
16	Section 106/CIL	<ul style="list-style-type: none"> • Review of the Section 106/CIL arrangements. 				Jan
17	Property Management	<ul style="list-style-type: none"> • Review of management and administration of property. 			Nov	
18	Planning Enforcement	<ul style="list-style-type: none"> • Review of the arrangements for managing and monitoring developments 				Feb
19	Planning Applications	<ul style="list-style-type: none"> • Review of the arrangements for managing and monitoring planning applications and developments 			Oct	
20	Planning Appeals	<ul style="list-style-type: none"> • Review of the arrangements for managing and monitoring planning appeals 				Jan
21	Brown Bins	<ul style="list-style-type: none"> • Review of arrangements for management and income collection for brown bins. 		Jul		
22	Car Parking Enforcement	<ul style="list-style-type: none"> • Review of arrangements for management and income collection for parking and penalties. 	Jun			
23	Land Charges	<ul style="list-style-type: none"> • Review of arrangements for managing the arrangement for land charges. 	Apr			
24	Cash Offices/ Reception	<ul style="list-style-type: none"> • Review of updated cash handling procedures and arrangements • Review of reception duties and security. 	May			
25	Information Governance	<ul style="list-style-type: none"> • Information governance framework, policies and procedures. • Handling, location and transfer of data across the councils and with third parties. • Review of information governance arrangements with third parties. 				Feb
26	IT Operations	<ul style="list-style-type: none"> • Review of logical access, change management and IT operations controls across council IT systems. 				Jan
27	Whistle blowing and Fraud	<ul style="list-style-type: none"> • Review of the arrangements and activities in relation to whistleblowing and frauds 		Sep		
28	Cornerstone	<ul style="list-style-type: none"> • Review effectiveness of processes and procedures, as agreed with management. 				Jan

No.	Audit Area	Proposed Audit Coverage	Proposed Start Date			
			Q1	Q2	Q3	Q4
29	Didcot Community Gardens	<ul style="list-style-type: none"> Review effectiveness of processes and procedures, as agreed with management. 		Aug		
30	The Beacon	<ul style="list-style-type: none"> Review effectiveness of processes and procedures, as agreed with management 				Jan
31	Corporate Landlord	<ul style="list-style-type: none"> Assessment of the project to centralise the management of council assets. 			Oct	
32	Disposal of assets & Property	<ul style="list-style-type: none"> Review of the arrangements and process for disposals of assets. 	Jun			

Key:

Audits in bold text are key financial audits, performed every year.

Planned Assurance Audits:

Planned assurance audits are rated within the schedule of auditable activity taking into consideration the following factors:

- Risk scores for the level of exposure to financial, fraud, reputational, legal and corporate risk; and
- Officer requests for a review.

This generates a priority score which, together with internal audit and the section 151 officer's opinion on key risk areas, determines which planned assurance audits are placed in the annual audit plan.

Planned Consultancy Audits:

Consulting services are defined as advisory and client related service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organisation's governance, risk management and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation and training. As planned consultancy audits are performed at the request of senior management these reviews are not assigned a priority score.

Proposed Audit Coverage:

The proposed audit scope, based on planning activities and previous audit reviews is detailed above. Prior to the start of each individual audit a risk assessment and scoping exercise will be performed by the auditor, which will be agreed with the auditee(s).

Audit Start Date

The audit start date indicates the estimated month the audit fieldwork is due to commence; however, some audits may be performed over more than one month/quarter. We will seek to agree a date which ensures the availability of key management and officers.