

AREAS SUBJECT TO AUDIT	INITIAL TIME ALLOCATION	FOCUS OF THE WORK
CORE SYSTEMS		
FINANCIAL		Core audit work linked to financial spend, topics and scopes selected and agreed on a rolling basis and take account of emerging issues or issues that have come to light via other work or audit intelligence/research
Central cashiers/income	15	
Housing Benefit	15	
Insurance/Risk Mgt	15	
Bank Reconciliation	10	
Creditors	15	
General Ledger Controls	15	
Treasury Mgt	10	
VAT	15	
EMPLOYEE SERVICE CENTRE		Core audit work linked to financial spend, topics and scopes selected and agreed on a rolling basis and take account of emerging issues or issues that have come to light via other work or audit intelligence/research
ESC. Payroll	30	
Deductions	20	
Flexi Mgt	20	
CROSS CUTTING CORPORATE TOPICS		
ICT inc. Information governance	145	Rolling programme agreed with Head of ICT. Initially based around Strategic controls 33, Installation controls 30 , Application controls 58 and corporate topics 24.
SIRO	15	Review of role & compliance
Fraud overview	15	Overview of strategy and counter fraud measures etc.
Risk Mgt Overview	19	Assessment of processes, strategy etc.
Partnership/Collaboration Governance Review	20	Assessment of governance arrangements for key partnerships and collaborations
DBS	20	Review of compliance

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CROSS CUTTING CORPORATE TOPICS		
Document retention in respect of grant funded projects	10	Review current situation following on from previous work
Delegated powers overview and compliance	15	Review and update on current position
Technical services inspection regimes overview and lessons learned	38	Review of effectiveness of regimes in place
DIRECTORATE SPECIFIC TOPICS		
EDUCATION		
Targeted Establishment reviews	205	Targeting establishments that most require input and dovetailed into a rolling programme to achieve coverage. Focus moving onto governance processes to eventually feed into the Annual Governance process.
School procurement & engagement	5	Initial desktop review of building maintenance arrangements currently being scoped and will make use of experience gained via targeted reviews
SEN	15	Scope in the process of being finalised
Student Awards	2	Certification work for WG
Youth Service	15	Administrative overview, scoping underway
Education Grant certifications	15	Certification work
Library Fines	8	Scope to be agreed
SOCIAL SERVICES		
Targeted establishment reviews	60	Targeting establishments that most require input and dovetailed into a rolling programme to achieve coverage. Focus moving onto governance processes to eventually feed into the Annual Governance process.
Joint working arrangements	5	Governance, payments, staffing etc
Fostering/Board Allowance	15	Risk based assurance work based on rolling programme
Section 17 payments	15	Risk based assurance work based on rolling programme
Outside provision	10	Risk based assurance work based on rolling programme
Befriender Scheme	5	Risk based assurance work based on rolling programme

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ENVIRONMENT		
Targeted establishment reviews	70	Targeting establishments that most require input and dovetailed into a rolling programme to achieve coverage. Focus moving onto governance processes to eventually feed into the Annual Governance process.
Procurement and contract administration	30	Contract audit of capital and revenue works
NCS	15	Risk based assurance work based on rolling programme
Street Lighting	10	Risk based assurance work based on rolling programme
Section 106 Agreements	5	Risk based assurance work based on rolling programme
Industrial Estates Mgt	10	Risk based assurance work based on rolling programme
Waste Collection	10	Risk based assurance work based on rolling programme
Fleet management	15	Risk based assurance work based on rolling programme
Building Cleaning	10	Management requested work
Park Booking system	15	Management requested work
Catering Systems	5	Risk based assurance work based on rolling programme
CORPORATE SERVICES		
Former Housing DLO	10	Risk based assurance work based on rolling programme
Stock	10	Risk based assurance work based on rolling programme
Homelessness	15	Risk based assurance work based on rolling programme
Grants to Tenants Assoc	5	Risk based assurance work based on rolling programme
Procurement and contract administration	132	Includes work on WHQS
Members Expenses	10	Risk based assurance work based on rolling programme
Electoral Exp A/C	10	Risk based assurance work based on rolling programme
Grants to Voluntary Bodies	5	Risk based assurance work based on rolling programme
PCI Compliance	10	Facilitation and review of corporate compliance
Grant Certification	65	Demand led certification work
Corporate Policies	20	Review of policy awareness underway
Carbon Levy Scheme	5	Certification work has been completed
Land and Property Sales	5	Procedural review arising from other audit work
Facilities management	15	Topic arising from other audit work
Action Plan reviews	40	Follow up on previously completed work

AREAS SUBJECT TO AUDIT	INITIAL TIME ALLOCATION	FOCUS OF THE WORK
Annual Governance Statement	14	Facilitation & support in the AGS process
Corporate tasks	200	Time allocation for work on returned cheques, anonymous letters, Audit Committee etc
Contingency	80	Unplanned, advice, consultancy & investigative work etc.
	1698	