

STRATEGIC AUDIT PLAN 1ST APRIL 2019 TO 31ST MARCH 2022

RISK-BASED COVERAGE

This section comprises the auditable areas mapped to the Council's key risks as represented in the Significant Business Risk Register.

Note: Risk Item 10 (....partnerships not delivering stated objectives) will in future be considered for review of partnerships individually in the context of their respective service/functions under 'Core Systems' and 'Other Coverage' assignments as applicable.

Assignment Name	Risk Description	Assignment Objective	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Corporate Governance	Risk of corporate governance arrangements not maintained effectively.	Evaluate and report on effectiveness of structures, procedures and monitoring to ensure proper conduct of Council business in accordance with CIPFA/SOLACE Corporate Governance Framework.	2018-19	Substantial	5	✓	✓
Performance Management	Fit for the Future Change Programme not managed appropriately/effectively Risk of sustained service quality reduction.	Evaluate the effectiveness of corporate framework for managing performance in relation to the Council's priority objectives.	2018-19	To be advised (audit in progress at time of drafting).			✓
Emergency Planning & Business Continuity Management	Risk of a major incident not responded to effectively.	Evaluate the adequacy of arrangements in place to secure effective Council response to civil emergency incidents in accordance with its statutory duties.	2017-18	Substantial		✓	
Human Resources Management	Risk of staff not developed effectively.	Report a level of assurance on the adequacy of high-level structures and processes in place to maintain and develop the Council's workforce.	2016-17	Substantial	7		
ICT Strategies and Policies	Risk of ineffective utilisation of information and communications technology.	To consider the appropriateness of the revised documents and whether they are fit for purpose.	2015-16	Substantial		To be determined based on next update of IT Audit Needs Assessment.	
Housing Investment/Maintenance Programmes	Risk of failing to provide, protect and maintain Council-owned property.	To ensure that capital monies available for Housing Improvement are appropriately allocated and that programmed maintenance works are sufficient to ensure that Council dwellings are kept in a good state of repair.	2018-19	Substantial		✓	
Housing Stock Asset Management	Risk of failing to provide, protect and maintain Council-owned property.	Appraisal of systems for effective management of the portfolio including maintenance of proper records, asset utilisation, and progressing relevant provisions of Asset Management Plan (excludes rent accounting - covered as separate assignment).	2015-16	Substantial	9		
Corporate Property and Portfolio Management	Risk of failing to provide, protect and maintain Council-owned property.	Report a level of assurance on the adequacy of structures and processes in place to manage the non-Housing property portfolio economically, efficiently and effectively.	2018-19	To be advised (audit in progress at time of drafting).			✓

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Assignment Name	Risk Description	Assignment Objective	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Corporate Procurement	Risk of major contractor going into administration or deciding to withdraw from the contract. Risk of improper procurement practices and legislative requirements not being complied with.	Report a level of assurance on the adequacy of controls in place to ensure that the Council's procurement activity accords with best practice and complies with legislation.	2016-17	Substantial		✓	
Information Governance	Risk of not complying with key legislation or legal requirements, including failure to protect data.	Assurance review of the information governance arrangement in light of the legislation changes in 2018 and to include information asset policies, ownership, categorisation, and sharing.	2018-19	Moderate		✓	
Financial Strategy, Planning and Budgetary Control	Risk of not investigating potential income sources. Risk of insufficient finance to enable the council to meet its objectives (including insufficient reduction in operational costs). Risk of additional financial liabilities.	Report a level of assurance on the adequacy of controls in place for financial planning and budgetary control to ensure that the Council's operations and key objectives continue to be sufficiently resourced.	2016-17	Substantial	10		
Cyber Security	Risk of failure to protect information assets from a malicious cyber attack	Appraise the adequacy of the systems and controls in place to ensure that resources are efficiently, effectively and economically deployed, and performance objectives are met.	2017-18	Substantial		To be determined based on next update of IT Audit Needs Assessment.	
TOTAL DAYS					31		

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CORE SYSTEMS

This section comprises core activities that traditionally require Internal Audit input for assurance on financial probity and regularity.

Assignment Name	Assignment Objective	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Council Tax	To ascertain whether there are adequate controls in place to ensure that the Council raises accurate and timely Council Tax bills and that appropriate steps are taken with regards to the recovery of monies owed and the enforcement of any debt agreements	2018-19	Substantial	10	✓	✓
Collection of National Non-Domestic Rates	Report a level of assurance on adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs.	2018-19	Substantial	10	✓	✓
Administration of Housing Benefit & Council Tax Reduction	To ascertain whether there are adequate controls in place to ensure that benefits are accurately paid and overpayments are appropriately identified and reclaimed.	2018-19	Substantial	10	✓	✓
Main Accounting System	Report a level of assurance on the adequacy of controls for ensuring complete and accurate accounting of all financial transactions and timely production of final accounts in accordance with statutory and regulatory requirements.	2016-17	Substantial	13		
Payroll and Staff Expenses	Appraise adequacy of systems for ensuring that only bona fide employees and Members are paid according to entitlement, and that all payments, deductions, etc. are properly discharged and accounted for.	2018-19	Substantial			✓
Sundry Debtors	Appraise adequacy of systems for ensuring correct raising of invoices, proper accounting for invoices and cash received in payment thereof and effective recovery of arrears.	2015-16	Substantial	10		
Payment of Creditors	To ensure that appropriate arrangements are in place to pay valid creditors for goods and services provided and ensuring that transactions are properly accounted for.	2018-19	Substantial			✓
Treasury Management	Appraise and report on the adequacy of controls in place to address the key risks in carrying out treasury management activities.	2016-17	Substantial	10		
Housing Rent Collection	Report a level of assurance on the adequacy of systems for rent setting, collection and accounting of rents due and control of arrears.	2017-18	Substantial		✓	
Housing Repairs and Maintenance	Appraise adequacy of systems for commissioning and paying for responsive repair work to domestic HRA properties.	2016-17	Substantial	12		
TOTAL DAYS				75		

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OTHER INTERNAL AUDIT COVERAGE

This section covers the auditable areas other than those linked with the Significant Business Risk Register or classified as core systems. The decision to audit these areas is primarily influenced by the Service Risk Registers, but further areas are identified through an internal audit needs assessments process, consultations with senior management and IS/IT audit needs assessments commissioned from approved external contractors.

Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
ICT Services	ICT Business Continuity/Disaster Recovery	Evaluation of the Council's business continuity plans in place and the supporting ITDR arrangements to ensure they are properly co-ordinated and fit for purpose. The review will include the arrangement with the business continuity provider.	IT Audit Needs Assessment	2016-17	Substantial		To be determined based on next update of IT Audit Needs Assessment.	
ICT Services	Infrastructure Security and Resilience	An assurance review of the continued security and resilience of the ICT network infrastructure during / after the relocation planned for 2019. Added to this review may be an element of ensuring the best use is being made of the available technologies.	IT Audit Needs Assessment	2014-15	Substantial	7		
ICT Services	ICT Change Management and Testing	To report a level of assurance on the key controls in place for managing changes to ICT systems owned by the Council.	IT Audit Needs Assessment	2016-17	Substantial			
ICT Services	Telephony	Report a level of assurance on the adequacy of structures and processes to maintain and develop corporate telephony in accordance with priority aims and objectives in an environment appropriately secured against unauthorised access and wider cyber hazards	Internal Audit Needs Assessment	2011-12	Not Classified			
ICT Services	Patching and Firmware Updates	Assess whether an adequate patch management policy is in place and is applied consistently.	IT Audit Needs Assessment	2016-17	Substantial			
ICT Services	Remote Access	Review and appraise the adequacy of the systems and controls in place to ensure that remote working arrangements are secure and that devices are appropriately managed.	IT Audit Needs Assessment	2017-18	Substantial			
ICT Services	System Ownership and Management	An assurance review of system administration and user account management for (key) business systems to ensure robust access controls, information (security) management, upgrade and licensing methodologies.	IT Audit Needs Assessment	2018-19	Moderate			
ICT Services	Information Systems Policies	An assurance review of the continued relevance of the key information systems and security policies and the understanding of them and adherence to them in the operational areas of the Council.	IT Audit Needs Assessment	None recent	Not Classified	7		
ICT Services	Cloud Applications	An assurance review to assess the risks known to exist as a result of the increased use of cloud technologies within the Council along with controls in place.	IT Audit Needs Assessment	None		6		
ICT Services	Database Security	An assurance review to ensure that database system administration processes are sound and that adequate logical security settings have been implemented on the live server database environment.	IT Audit Needs Assessment	2018-19	Substantial			

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Chief Executive	Recruitment and Selection, Terms and Conditions	Appraisal of systems to ensure compliance with statutory requirements and performance issues in setting/reviewing conditions of service, effective recruitment processes operated and appropriate action on termination of service.	Service Risk Register	2016-17	Substantial	8		
Chief Executive	Corporate Training	Appraisal of Council-wide processes for assessing and funding training needs and measuring the effectiveness of training to meet performance objectives and IIP requirements.	Service Risk Register	2017-18	Substantial		✓	
Chief Executive	Employee Attendance Management	To ensure that there are appropriate processes in place for managing staff absence, including monitoring of absence and support for staff.	Service Risk Register	2018-19	Substantial			✓
Chief Executive	Communications	To ascertain whether there are adequate controls in place to manage the Council's internal and external communication channels.	Service Risk Register	2017-18	Substantial		✓	
Chief Executive	Media Services	Report a level of assurance on the adequacy of structures and processes of the Media Services Team in discharging its roles economically, efficiently and effectively in accordance with relevant legislation and corporate policies/strategies.	Service Risk Register	2017-18	Substantial		✓	
Chief Executive	Highways Functions	To ascertain whether there are adequate controls in place to ensure that 'highways' works are undertaken appropriately.	Service Risk Register	2018-19	Substantial			✓
Chief Executive	Website Management	To report a level of assurance on the adequacy of structures and processes in place to maintain and develop the Council's website effectively and securely in accordance with priority aims and objectives.	Service Risk Register	None recent		10		
Chief Executive	Loans to External Organisations	Verify that loans advanced to external organisations are lawful and subject to proper governance arrangements	Reports of emerging issues	None		8		
Chief Executive	Gas and Electrical Safety Checks	Evaluate the controls in place for ensuring that all Council housing stock and applicable corporate properties	Management consultation	None as specific assignment		10		
Democratic Services & Corporate Support	Committee Services	Report a level of assurance on the adequacy of systems of control operating to support the Council's democratic processes economically, efficiently and effectively.	Service Risk Register	2017-18	Substantial		✓	
Democratic Services & Corporate Support	Electoral Registration	Report a level of assurance on the adequacy of structures and processes to maintain economically, efficiently and effectively a complete, accurate and up-to-date Electoral Register in accordance with relevant legislation and standards.	Service Risk Register	2018-19	Substantial			✓
Democratic Services & Corporate Support	Local Elections	Report a level of assurance on the adequacy of structures and processes in place to ensure that local elections are administered economically, efficiently and effectively in compliance with relevant legislation and regulatory provisions.	Service Risk Register	2015-16	Substantial	10		

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Democratic Services & Corporate Support	Income Receipting and Document Management	Report a level of assurance on structures and processes to secure economic, efficient and effective collection of income and document management support.	Service Risk Register	2017-18	Substantial		✓	
Deputy Chief Executive	Shared Legal Services	To ensure that the Council has appropriate controls in place to secure economic, efficient and effective delivery of legal services under the shared services agreement with Warwickshire County Council (WCC).	Service Risk Register	2017-18	Substantial		✓	
Finance	Business Applications - TOTAL Financial Management	Assess the adequacy of key IT controls in place for the TOTAL Financials application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2016-17	Substantial		To be determined based on next update of IT Audit Needs Assessment.	
Finance	Business Applications - PARIS Income Management	To ensure that there are no data security or application control weaknesses in the set-up, use of, and management of the application.	IT Audit Needs Assessment	2017-18	Moderate			
Finance	Business Applications - Civica OPENRevenues	Assess the adequacy of key IT controls in place for the Civica OPENRevenues applications to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2018-19	Substantial			✓
Finance	Corporate Fraud Investigation Partnership	Evaluate the adequacy of structures and processes in place to deliver the fraud investigation service economically, efficiently and effectively in accordance with the Council's anti-fraud objectives.	Service Risk Register	None		7		
Finance	Banking Arrangements	Assess arrangements to secure economy, efficiency and effectiveness of the banking services to the Council, prompt and correct posting of transactions and secure and reliable on-line transacting.	Internal Audit Needs Assessment	2017-18	Moderate	10		
Finance	Rural and Urban Capital Improvement Scheme	Report a level of assurance on the adequacy of controls in place to ensure that RUCIS grant funding is awarded and deployed in adherence to the approved scheme.	Internal Audit Needs Assessment	2017-18	Substantial		✓	
Finance	Insurances	To ensure that the Council has appropriate, competitively priced insurance cover which is appropriately 'managed' on a day-to-day basis.	Service Risk Register	2018-19	Substantial			✓
Finance	VAT Accounting	Report a level of assurance on the adequacy of controls in place to ensure that VAT is accounted for completely and correctly and that claims arising are processed promptly.	Service Risk Register	2016-17	Substantial	10		
Finance	Purchasing Cards	Verify that deployment and use of procurement cards is authorised, reasonable and in compliance with the Code of Procurement Practice and relevant specific instructions.	Internal Audit Needs Assessment	2017-18	Substantial		✓	
Finance	Financial Systems Interfaces	An evaluation of the efficiency and effectiveness of the interface files provided by various applications into the finance system.	IT Audit Needs Assessment	2018-19	Substantial		To be determined based on next update of IT Audit Needs Assessment.	

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Assets	Corporate Properties Repair and Maintenance	Assess the adequacy of controls to maintain the Council's non-housing property assets in proper state of repair, including planning, procurement and work management processes.	Service Risk Register	2017-18	Substantial		✓	
Assets	Energy Management	To ascertain whether there are adequate controls in place to ensure that the energy requirements of the council are met via economic, efficient and effective procurement and consumption of all forms of energy resources and ensuring compliance with legislation.	Service Risk Register	2017-18	Moderate	12		
Assets	Asbestos Management	To ascertain whether there are adequate controls in place to ensure that asbestos is appropriately managed within Council-owned buildings in accordance with statutory duties and relevant legislation.	Service Risk Register	2018-19	Substantial			✓
Housing Services	Business Applications - MIS Housing and Corporate Property	Report a level of assurance on the adequacy of key IT controls in place for the MIS ActiveH housing management application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2016-17	Substantial		To be determined based on next update of IT Audit Needs Assessment.	
Housing Services	Homelessness and Housing Advice	Appraisal of systems to ensure compliance with statutory/regulatory/policy requirements, achievement of relevant performance objectives and integrity of financial transactions.	Service Risk Register	2018-19	TBA	10		
Housing Services	Affordable Housing Development Programme	Appraisal of systems in place for implementation of Programme, monitoring adherence to relevant policies, management of funding, partnership working and performance review/reporting.	Service Risk Register	2016-17	Substantial	10		
Housing Services	Private Sector Housing Regulation	To ensure that the Council has appropriate controls in place to deliver the functions of the team in an economic, efficient, and effective manner.	Service Risk Register	2017-18	Substantial		✓	
Housing Services	Lettings and Void Control	To ascertain whether there are adequate controls in place for the effective administration of residential property letting.	Service Risk Register	2016-17	Substantial	14		
Housing Services	Estate Management	Review of the management of the function and an assessment of the efficiency and effectiveness of the service.	Service Risk Register	2018-19	TBA			✓
Housing Services	Right to Buy	Appraise the adequacy of the arrangement in place to ensure compliance with legislation, efficient and effective processing of applications and adherence to the associated conditions.	Internal Audit Needs Assessment	2018-19	TBA			✓
Housing Services	Leaseholder Service Charges	Verify that arrangements for setting, levying and collection of leaseholder service charges are adequate to ensure compliance with legislation, inclusion of all chargeable persons and effective recovery of applicable service and management costs.	Service Risk Register	2018-19	Substantial			✓

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Housing Services	Housing Related Support Services	To ascertain whether the council has appropriate controls in place to ensure that housing related support services are provided economically to the right people at the right time in line with regulation, policies and procedures.	Service Risk Register	2017-18	Substantial		✓	
Housing Services	Building Cleaning Services	To ascertain whether the council has appropriate controls in place to ensure that the Building Cleaning contractor performs the duties expected of them, in line with the contract in place.	Internal Audit Needs Assessment	2017-18	Substantial		✓	
Housing Services	Tenancy Management	To give assurance that the processes and controls within Housing Services for the management of tenancies are appropriate and are working effectively.	Senior management consultation	None as specific assignment			✓	
Cultural Services	Royal Spa Centre	To ensure that the Council has appropriate controls in place over the operational and financial activities of the venue.	Service Risk Register	2017-18	Substantial		✓	
Cultural Services	Royal Pump Rooms (including Art Gallery)	Assess adequacy of control over on-site operational and financial activities.	Service Risk Register	2018-19	TBA			✓
Cultural Services	Town Hall Lettings	To ensure that the Council has appropriate controls in place over the hiring of the facilities, both in terms of income receivable and safeguarding the facilities against loss and damage.	Internal Audit Needs Assessment	2017-18	Substantial		✓	
Cultural Services	Leisure and Recreation Facilities	To ensure that effective control is exercised over the charging and collection of fees various facilities offered, ensuring that the facilities remain adequately equipped and wellbeing of users and staff is safeguarded.	Service Risk Register	2018-19	TBA			✓
Cultural Services	Sports Development	Report a level of assurance on the effectiveness of deployment and management of resources in developing sporting and physical activity in the community.	Internal Audit Needs Assessment	2018-19	Substantial			✓
Cultural Services	Catering Concessions	To ascertain whether there are adequate controls in place for managing the catering concessions that operate on Council premises to ensure compliance with the agreed conditions and the proper collection and accounting for income due.	Service Risk Register	2016-17	Substantial	7		
Cultural Services	Leisure Facilities Contracts	Report a level of assurance on the adequacy of structures and processes in place to deliver the outsourced sport and leisure facilities according to the terms of the agreements and expectations of the Council.	Service Risk Register	2018-19	TBA		✓	
Development Services	Economic Development	Report a level of assurance on the adequacy of structures and processes in place to deliver the Council's economic development and regeneration functions economically, efficiently and effectively to achieve priority objectives and targets.	Service Risk Register	2017-18	Substantial			✓
Development Services	Events Management	Report a level of assurance on the adequacy of arrangements to regulate approved markets and deliver events (including the Warwick MOP) economically, efficiently and effectively in accordance with relevant strategy, policy and regulatory provisions.	Internal Audit Needs Assessment	2017-18	Moderate	10		

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	Assurance Rating Last Audit	2019-20 (Days)	2020-21	2021-22
Development Services	Development Management	Appraise adequacy of controls to ensure that the Development Management functions comply with governing legislation, policies, standards, etc. and are delivered economically, efficiently and effectively to met relevant priority objectives.	Service Risk Register	2017-18	Substantial		✓	
Development Services	Building Control	To ascertain whether the council has appropriate controls in place to ensure that the building control services are delivered economically, efficiently and effectively, across all areas of the partnership, in accordance with statutory requirements etc.	Service Risk Register	2018-19	TBA			✓
Development Services	Planning Policy	Report a level of assurance on the adequacy of structures and processes for developing and implementing the Local Plan and other plans and policies for managing development in line with the Council's high level strategies and national policies.	Significant Business Risk Register	2016-17	Moderate	10		
Development Services	Local Land Charges	Report a level of assurance on the adequacy of systems in place to ensure compliance with statutory requirements, completeness and accuracy of records and economic/efficient/effective service delivery.	Service Risk Register	2017-18	Substantial		✓	
Development Services	Conservation and Design	To ascertain whether there are adequate controls in place to ensure that the historic built environment of the district is maintained to an appropriate standard and that consultative and promotional functions are delivered appropriately	Service Risk Register	2016-17	Substantial	7		
Development Services	Community Infrastructure Levy and Section 106 Agreements	Report a level of assurance on the adequacy of structures and processes to secure appropriate application and enforcement of CIL and S106 agreements in accordance with relevant legislation and planning policy.	Service Risk Register	2018-19	Moderate		✓	
Development Services	Business Applications - IDOX Planning, Bldg. Control & Land Charges	Assess the adequacy of key IT controls in place for the Plantech Acolaid application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	Internal Audit Needs Assessment	2016-17	Substantial		To be determined based on next update of IT Audit Needs Assessment.	
Development Services	Enterprise Facilities	Report a level of assurance on the adequacy of systems to operate the Council's enterprise facilities, economically, efficiently and effectively.	Service Risk Register	2017-18	Substantial		✓	
Health & Community Protection	Licensing Services	To ensure that the Council's licensing operations comply with statutory and regulatory requirements and that resources are deployed economically, efficiently and effectively to achieve relevant corporate objectives and targets.	Service Risk Register	2017-18	Substantial		✓	
Health & Community Protection	Business Applications - APP Civica	Assess the adequacy of key IT controls in place for the APP Civica application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2015-16	Substantial		To be determined based on next update of IT Audit Needs Assessment.	

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Health & Community Protection	Funding of Voluntary Organisations	To ensure that grants to voluntary organisations are awarded in line with agreed policies.	Internal Audit Needs Assessment	2018-19	TBA			✓
Health & Community Protection	Food Safety	Appraise the adequacy of the systems and controls in place to ensure that all applicable premises are identified and inspected, incidents are appropriately responded to, resources are efficiently, effectively and economically deployed and objectives met	Service Risk Register	2016-17	Substantial	10		
Health & Community Protection	Health and Safety Enforcement in the District	To ensure that the arrangements for undertaking inspections at relevant premises and responding to incidents are appropriate, making effective, efficient and economic use of the resources available to achieve performance objectives.	Service Risk Register	2018-19	Substantial			✓
Health & Community Protection	Statutory Monitoring Functions	To ensure that the processes in place for undertaking the Council's statutory monitoring functions are appropriate.	Service Risk Register	2017-18 (As part of Environment Protection Functions)	Substantial		✓	
Health & Community Protection	Community Services	To ascertain whether there are adequate controls in place to ensure that the Pest Control, Dog Warden and Public Space Protection Orders functions are undertaken appropriately.	Service Risk Register	2018-19	Substantial			✓
Health & Community Protection	Crime and Disorder	To ensure that there are adequate structures and processes in place to ensure compliance with legislation and it can be demonstrated that Crime and Disorder activity is properly managed.	Service Risk Register	2016-17	Substantial	9		
Health & Community Protection	CCTV Services	Evaluation of operational controls within the CCTV service to ensure effective continual serviceability and contribution to street scene objectives.	Service Risk Register	2018-19	Substantial			✓
Health & Community Protection	Sustainability and Delivery Outcomes	To ascertain whether there are adequate controls in place to manage the risks in relation to sustainability and the projects that are undertaken to achieve the Council's agreed sustainability actions.	Significant Business Risk Register	2017-18	Substantial		✓	
Health & Community Protection	Nuisance and Other Protection Duties	To ascertain whether there are adequate controls in place to ensure that nuisances and other 'protection' services (e.g. Public Health Funerals, Accumulations etc.) are dealt with appropriately.	Service Risk Register	2017-18 (As part of Environment Protection Functions)	Substantial			✓
Neighbourhood Services	Open Spaces	Report a level of assurance on the adequacy of structures and processes in delivering relevant community, strategic and operational objectives in respect of open spaces.	Service Risk Register	2016-17	Substantial	10		
Neighbourhood Services	Refuse Collection and Recycling	Appraisal of management systems to ensure compliance with statutory and regulatory requirements and economic/efficient/effective deployment of resources to achieve priority objectives, national targets, etc.	Service Risk Register	2017-18	Substantial			✓

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Neighbourhood Services	Street Cleansing	Appraisal of planning and contract administration to ensure that street cleansing services are delivered to the requisite standards in an economic, efficient and effective manner.	Service Risk Register	2017-18	Substantial			✓
Neighbourhood Services	Car Parking	Appraisal of management systems for developing and operating car parking facilities to ensure economic, efficient and effective deployment of resources to achieve the Council's priority objectives.	Service Risk Register	2018-19	TBA			✓
Neighbourhood Services	Bereavement Services	Assess adequacy of controls in place to ensure economic, efficient and effective management of burial and cremation services and integrity of operational systems and statutory records.	Service Risk Register	2016-17	Substantial	12		
Neighbourhood Services	Grounds Maintenance	To ascertain whether the council has appropriate controls in place to ensure that the Grounds Maintenance contractor performs the duties expected of them, in line with the contract in place.	Service Risk Register	2016-17	Substantial	10		
Corporate Functions	Equality and Diversity	Report a level of assurance on the adequacy of the corporate framework for facilitating the fulfilment of the Council's duties under the Equalities Act 2010.	Service Risk Register	2016-17	Substantial	7		
Corporate Functions	Corporate Health and Safety	To ensure that appropriate processes are in place to meet the Council's statutory obligations on health and safety as an employer and provider of services and facilities to customers and the public.	Service Risk Register	2016-17	Substantial	7		
Corporate Functions	Management of Contracts	To give assurance that the management of contracts is undertaken appropriately across the Council	Senior management consultation	None as specific assignment			✓	
Corporate Functions	Safeguarding Children and Vulnerable Adults	Report a level of assurance on the adequacy of corporate systems in place to meet the Council's statutory obligations on safeguarding children and vulnerable adults.	Senior management consultation	2016-17	Substantial	10		
Corporate Functions	Health and Wellbeing	To ascertain whether there are appropriate processes in place at the Council to identify the health and wellbeing needs of the district and to undertake appropriate actions to ensure that these needs are met in line with available funding.	Senior management consultation	None		8		
Corporate Functions	Health & Safety Compliance of Council Buildings	To ascertain whether the buildings owned and operated by the Council are compliant with relevant Health & Safety legislation	Senior management consultation	None		10		

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OTHER FUNCTIONS AND RESOURCE BALANCING

Category	Function	Days (2018-19)
Ongoing Advisory Input and Non-Audit Duties	National Fraud Initiative	15
	Leisure Projects Consultancy	6
	Sundry Advice & Consultancy	30
Contingency Audit Work	(Miscellaneous assignments)	20
Contingency Non-Audit Work	(Miscellaneous assignments)	10
TOTAL OTHER FUNCTIONS		81
TOTAL RISK BASED COVERAGE		31
TOTAL COVERAGE FOR EXTERNAL REQUIREMENTS		75
TOTAL OTHER AUDIT COVERAGE		266
TOTAL AUDIT DAYS REQUIRED		453
TOTAL INTERNAL AUDIT DAYS AVAILABLE *		433
ESTIMATED DAYS CONTRACTED OUT (IT AUDIT)		20
Total Estimated Resources Available		453
SURPLUS / SHORTFALL (-)		0

*** Total Internal Audit Days Available**

Total Days for 2.6 FTE	676
<u>Less:</u>	
Absence (Annual Leave, Statutory Holidays, Sickness, etc)	122
Management, Administration & Training	121
Target productive time (days)	433
Target productive time as % of available time	76%

Estimates for Non-Chargeable Time

2018-19

Technical Reading	25
Audit Planning	10
Time Recording	15
Training	15
Team Meetings/Briefings	15
Sundry Administration	25
Audit Networking Groups	3
Corporate Initiatives/Briefings	6
Service Development	7
	121
 Estimates for Absence	
Bank Holidays	22
Annual Leave	82
Sickness	15
Other Leave	3
	122