STRATEGIC AUDIT PLAN 1ST APRIL 2014 TO 31ST MARCH 2017

RISK-BASED COVERAGE

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

Assignment Name	Source	Risk Description	Assignment Objective	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Corporate Governance	Significant Business Risk Register	Risk of corporate governance arrangements not maintained effectively. Risk of not complying with key legislation or legal requirements, including failure to protect data.	Evaluate and report on effectiveness of overarching structures, procedures and monitoring arrangements with reference to relevant standards.	2011/12	5	✔	✔
Performance Management	Significant Business Risk Register	Risk of corporate projects and organisational change not managed effectively. Risk of service quality reducing Risk of major contractor going into administration.	Evaluate the effectiveness of corporate framework for managing performance in relation to the Council's priority objectives.	2010/11		✔	
Emergency Planning	Significant Business Risk Register	Risk of a major incident not responded to effectively.	Evaulate the adequacy of arrangements in place to secure effective Council response to civil emergency incidents in accordance with its statutory duties.	2010/11	8		
Business Continuity Management	Significant Business Risk Register	Risk of a major incident not responded to effectively.	Evaluate the adequacy of systems to counteract interruptions to business activities, protect critical business processes from the effects of major failures of support systems/disasters and ensure their timely resumption.	2010/11	7		
Partnership Working	Significant Business Risk Register	Risk of partnerships not delivering stated objectives.	To evaluate the Council's's framework for managing its partnerships to ensure effective governance aligned to the Council's legitimate interests, objectives and priorities.	2010/11	12		
Human Resources Management	Significant Business Risk Register	Risk of staff not developed effectively.	Evaluate the effectiveness of the HR function in ensuring that applicable organisational, legal and skills requirements are met through setting and implementation of appropriate strategies and policies.	2012/13		✔	
Information Governance	Significant Business Risk Register	Risk of not complying with key legislation or legal requirements, including failure to protect data.	Review of IT and Information governance arrangements in place to ensure ongoing compliance with legislation and regulations covering the storage and processing of data/information (including PSN, PCI DSS, FoI, DPA).	2011/12		✔	
Information and IT Strategy	Significant Business Risk Register	Risk of ineffective utilisation of information and communications technology.	Review of the IT and Information strategy following updates and realignment to corporate strategies where applicable.	2011/12		✔	

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RISK-BASED COVERAGE

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

Assignment Name	Source	Risk Description	Assignment Objective	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Housing Investment/ Maintenance Programmes	Significant Business Risk Register	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.	2010/11	10		
Housing Stock Asset Management	Significant Business Risk Register	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).	None		✔	
Corporate Property and Portfolio Management	Significant Business Risk Register	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, income collection and progressing relevant provisions of Asset Management Plan.	2012/13		✔	
Climate Change	Significant Business Risk Register	Risk of climate change challenges not responded to effectively.	Evaluate the Council's arrangements to manage impacts of climate change.	2013/14			✔
Medium Term Financial Strategy	Significant Business Risk Register	Risk of insufficient finance to enable the council to meet its objectives (including insufficient reduction in operational costs). Risk of additional financial liabilities. Risk of significantly reduced income	Assess processes for preparing and maintaining the Medium Term Financial Strategy to secure sufficient financial resource to meet the Council's priority objectives.	2013/14			✔
Financial Planning and Budgetary Control	Significant Business Risk Register	Risk of insufficient finance to enable the council to meet its objectives (including insufficient reduction in operational costs). Risk of additional financial liabilities. Risk of significantly reduced income	Assess processes for financial planning (including alignment with MTFS) and budgetary control .	2013/14			✔
Corporate Procurement	Significant Business Risk Register	Risk of improper procurement practices and legislative requirements not being complied with.	To ensure that there are suitable procedures and controls in place such that the council's procurement activity accords with best practice and complies with legislation.	2011/12	12		
Policy, Projects and Conservation	Significant Business Risk Register	Risk of Local Plan being unsound or delayed.	Provide assurance that planning policy is up to date and ties in with the Council's high level strategies, that projects are appropriately managed and the historic environment is conserved.	2013/14			✔
				TOTAL DAYS	**54**		

STRATEGIC AUDIT PLAN 1ST APRIL 2014 TO 31ST MARCH 2017

COVERAGE FOR EXTERNAL AUDIT RELIANCE OR TO MEET REGULATORY REQUIREMENTS

This section comprises areas that require Internal Audit input to satisfy the provisions of the Joint Working Protocol with the Audit Commission and any other regulatory provisions.

Assignment Name	Risk Register Source	Assignment Objective	Year Last Audited	2014/15 (days)	2015/16	2016/17
Administration of Housing & Council Tax Benefit	Operational Risk Register	Appraise adequacy of systems for determination of entitlement to HB & CTB, award, payment, accounting and processing of statutory returns.	2013/14	10	✔	✔
Collection of Council Tax	Operational Risk Register	Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs.	2013/14	10	✔	✔
Collection of National Non-Domestic Rates	Operational Risk Register	Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs.	2013/14	10	✔	✔
Housing Rent Collection	Operational Risk Register	Appraise adequacy of systems for rent setting, collection and accounting of rents due, and control of arrears.	2013/14			✔
Housing Repairs and Maintenance	Operational Risk Register	Appraise adequacy of systems for commissioning and paying for responsive repair work to domestic HRA properties.	2013/14		✔	
Main Accounting System	Operational Risk Register	Appraise adequacy of systems for ensuring complete and accurate accounting of all financial transactions and timely production of final accounts.	2013/14			✔
Payment of Creditors	Operational Risk Register	Appraise adequacy of systems for ensuring only bona fide creditors and transactions properly accounted for (includes control of cheques used to pay creditors and rent allowances).	2011/12		✔	
Payroll and Staff Expenses	Operational Risk Register	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.	2010/11	13		
Sundry Debtors	Operational Risk Register	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.	2012/13		✔	
Treasury Management	Operational Risk Register	Appraise and report on the adequacy of controls in place to address the key risks in carrying out treasury management activities.	2011/12	12		
			TOTAL DAYS	**55**		

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OTHER INTERNAL AUDIT COVERAGE

This section groups the remaining auditable areas into three categories according to source of risk identification. The first group represents auditable areas mapped directly against entries in Operational Risk Registers from which the risk indicators shown below have been drawn. In recognition that the Registers referred to have now been superseded, the auditable areas will be reviewed against the up-to-date Registers from 2014/15.

The second group represents areas with no direct links found to the Operational Risk Register but are considered from the audit needs assessment criteria as meriting input.

The third group comprises the those areas identified from the IT Audit Needs Assessments supplied Haines Watts under the Warwickshire and Solihull consortium framework agreement for internal IT audit. Areas identified from 2013/14 needs assessment to be covered in 2014/15 are separately allocated. Other areas for coverage in 2014/15 will be agreed in consultations between the Audit and Risk Manager, ICT Services Manager and a representative of the appointed contractor under the new framework agreement.

Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Corporate Health and Safety	Operational Risk Register	Report a level of assurance on the adequacy of corporate systems in place to meet the Council's statutory obligations on health and safety as employer and provider of services and facilities to customers and the public.	12	5	12	2013/14			✔
Electoral Registration	Operational Risk Register	Assess adequacy of controls to ensure the accuracy and completeness of the Electoral Register and supporting data, that the canvassing processes incorporate appropriate risk management and insurance provisions and canvassers are correctly paid.	22	5	11	2011/12		✔	
Supporting People Services	Operational Risk Register	Appraisal of management systems for operating Supporting People funded services, including sheltered/very sheltered schemes, Warwick Response and floating support services.	6	5	11	2012/13		✔	
Community Leisure Facilities	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities	5	5	10	2011/12	10		
Golf Course	Operational Risk Register	Assess the adequacy of controls in place to ensure compliance with the agreement for the management of the course.	5	5	10	2008/09		✔	
Health and Safety	Operational Risk Register	Appraisal of systems to ensure effective management of relevant policies, identification/ inspection of applicable premises, response to incidents, economic/efficient/effective deployment of resources and achievement of performance objectives.	5	5	10	2011/12		✔	
Outdoor Recreation Facilities	Operational Risk Register	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.	3	5	10	2012/13		✔	
Committee Services	Operational Risk Register	Review Committee servicing function to ensure statutory/regulatory compliance and effective communication, review and report-back of resolutions as directed.	9	5	9	2010/11	10		
Development Management	Operational Risk Register	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.	7	5	9	2012/13	14		

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Economic Development	Operational Risk Register	Appraise systems in place for managing economic development activity to ensure that resources are deployed economically, efficiently and effectively to achieve priority objectives and targets.	45	5	8	2011/12	13		
Refuse Collection and Recycling	Operational Risk Register	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.	23	5	8	2010/11		✔	
Local Elections	Operational Risk Register	Appraise controls in place to ensure that election fees are correctly calculated and paid, other bodies correctly recharged, and procurement practices, training provision, risk management and insurance arrangements are appropriate.	9	5	8	2010/11		✔	
Royal Pump Rooms (including Art Gallery)	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities.	7	5	8	2012/13		✔	
Bereavement Services	Operational Risk Register	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.	7	5	8	2013/14			✔
Plant Maintenance	Operational Risk Register	Assess management systems to ensure proper, cost-effective repair and maintenance of major heating and ventilation plant.	2	5	7	2011/12		✔	
Royal Spa Centre	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities.	10	5	6	2011/12	15		
Housing Environmental Functions	Operational Risk Register	Ensure that systems and procedures in place are sound and meet legislative requirements in respect of Houses in Multiple Occupation (HIMOs). Ensure proper fee setting, accounting and financial control.	2	4	14	2013/14			✔
Private Sector Housing Grants	Operational Risk Register	Review of systems to ensure that all awards of grant are bona fide and within available budget, and that the conditions of award are met.	1	4	14	2012/13		✔	
VAT Accounting	Operational Risk Register	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.	1	4	12	2013/14			✔
Estate Management	Operational Risk Register	Review of the management of the function and an assessment of the efficiency and effectiveness of the service.	3	4	11	2012/13		✔	
Car Parking	Operational Risk Register	Appraisal of management systems for developing and operating car parking facilites to ensure economic, efficient and effective deployment of resources to achiev the Council's priority objectives.	5	4	10	2011/12		✔	
Flood Risk Management	Operational Risk Register	Assess adequacy of systems to ensure compliance with statutory requirements, economic/efficient/ effective deployment of resources and achieving performance objectives.	4	4	10	2011/12	10		

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Affordable Housing Development Programme	Operational Risk Register	Appraisal of systems in place for implementation of Programme, monitoring adherence to relevant policies, management of funding, partnership working and performance review/reporting.	3	4	10	2012/13		✔	
CCTV Services	Operational Risk Register	Evaluation of operational controls within the CCTV service to ensure effective continual serviceability and contribution to street scene objectives.	3	4	10	2012/13		✔	
Highways Functions	Operational Risk Register	Assess adequacy of systems to ensure compliance with statutory requirements, economic/efficient/ effective deployment of resources and achieving performance objectives.	18	4	9	2011/12		✔	
Building Control	Operational Risk Register	Appraisal of systems to ensure compliance with statutory requirements and internal policies/regulations, due professional integrity, economic/efficient/effective use of resources, integrity of financial transactions and achievement of performance objctvs.	14	4	9	2011/12		✔	
Media Services	Operational Risk Register	Review of Print Unit business processes - planning, resourcing, operation, performance/financial monitoring and recharging.	2	4	9	2013/14			✔
Grounds Maintenance	Operational Risk Register	Appraisal of processes for determining grounds maintenance requirements, scheduling, setting standards and contract management.	6	4	8	2012/13		✔	
Licensing Services	Operational Risk Register	Evaluate management systems 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.	6	4	8	2011/12	10		
Employee Absence Management	Operational Risk Register	Report a level of assurance on the adequacy of structures and processes to support effective absence management across the Council.	3	4	8	2012/13		✔	
Insurances	Operational Risk Register	To review the purchase of Council's insurance cover to ensure that it is appropriate, compliant with legislation and competitive. To examine the basis for the allocation of costs and the contingency arrangements in place.	3	4	8	2012/13		✔	
Food Safety	Operational Risk Register	Appraisal of systems to ensure effective identification/inspection of applicable premises and response to incidents, economic/efficient/effective deployment of resources and achievement of performance objectives	3	4	8	2013/14			✔
Energy Management	Operational Risk Register	Report a level of assurance on the structures and processes in place to ensure economic, efficient and effective procurement and consumption of all forms of energy resources and compliance with relevant legislation.	1	4	8	2012/13		✔	

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Local Land Charges	Operational Risk Register	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.	1	4	8	2012/13		✔	
Shared Legal Services	Operational Risk Register	Appraisal of management systems to ensure requisite high professional standard of services, economic/efficient/effective deployment of resources, correct charging to other cost centres and achievement of performance objectives.	1	4	8	2011/12	10		
Document Management Centre	Operational Risk Register	Evaluate adequacy of arrangements to secure economic, efficient and effective delivery of Document Management Centre functions, including proper adherence to core financial controls and safeguarding of information processed.	15	4	7	2013/14			✔
Customer Access Facilities	Operational Risk Register	Evaluate management systems for operating and developing facilities for customer interaction with the Council to meet relevant availability, accessibility and take-up objectives.	6	4	6	2011/12		✔	
Open Spaces	Operational Risk Register	Assess effectiveness of management processes in delivering relevant community, strategic and operational objectives in respect of open spaces.	14	4	5	2012/13		✔	
Homelessness and Housing Advice	Operational Risk Register	Appraisal of systems to ensure compliance with statutory/regulatory/policy requirements, achievement of relevant performance objectives and integrity of financial transactions.	6	4	5	2012/13		✔	
Lettings and Void Control	Operational Risk Register	Appraisal of systems to ensure statutory compliance, adherence to the approved allocation scheme and effective HRA stock turnaround.	2	3	12	2011/12	10		
Crime and Disorder	Operational Risk Register	Ensure compliance with legislation and that Crime and Disorder activity is properly managed i.e. there is a management structure in place, terms of reference, objectives and measuring and reporting of progress and performance.	4	3	9	2013/14			
Corporate Properties Repair and Maintenance	Operational Risk Register	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.	4	3	9	2011/12	14		
Catering Concessions	Operational Risk Register	Evaluate arrangements for managing catering concessions on Council Premises to ensure adherence to agreed conditions, proper collection and accounting for income due and approved terms of operation favourable to the Council subject to market constraints.	2	3	7	2012/13		✔	
Equality and Diversity	Operational Risk Register	Evaluate and report on the adequacy of systems for ensuring statutory compliance, adherence to policies and achieving key performance objectives.	2	3	6	2010/11		✔	

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Environmental Protection Functions	Operational Risk Register	Appraise the adequacy of the systems in place to economic, efficient and effective discharge of the relevant functions in accordance with statutory requirements, national standards and corporate objectives.	2	3	6	2011/12	12		
Mortgages	Operational Risk Register	Appraise adequacy of systems for administration and collection of mortgage loans, insurance of mortgaged properties and arrears control.	1	3	6	2012/13		✔	
Leaseholder Service Charges	Operational Risk Register	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.	1	3	6	2013/14			✔
Recruitment and Selection, Terms and Conditions	Operational Risk Register	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.	2	2	8	2012/13		✔	
Corporate Training	Operational Risk Register	Appraisal of Council-wide processes for assessing and funding training needs and measuring the effectiveness of training to meet performance objectives and IIP requirements.	2	2	6	2010/11	8		
Communications	Operational Risk Register	To ascertain whether the current framework for internal and external communication is effective.	1	2	6	2011/12	10		
Castle Farm Recr. Centre & Abbey Flds. Swim. Pool	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities	3	2	5	2011/12		✔	
Newbold Comyn Leisure Centre	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities.	2	2	5	2011/12	14		
St Nicholas Park Leisure Centre	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities	4	2	3	2013/14			✔
Town Hall Lettings	Internal Audit Needs Assessments	Review of systems to ensure statutory and approved policy compliance, prompt collection and proper accounting of income due and safeguarding of facilities against loss/damage.	4	2	3	2013/14			✔
Markets and Mops	Internal Audit Needs Assessments	Review arrangements to secure economic efficient and effective use of resources for running permanent markets and annual MOP Fair.	4	2	3	2013/14			✔
Banking Arrangements	Internal Audit Needs Assessments	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.				2010/11	10		
Street Cleansing	Internal Audit Needs Assessments	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.				2012/13		✔	
Building Cleaning Services	Internal Audit Needs Assessments	Report a level of assurance on the adequacy of structures and processes for sourcing cleaning services the Council's buildings to secure economic, efficient and effective delivery.				2013/14			✔

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Deeds Store	Internal Audit Needs Assessments	Ensure that the Deeds Store is effectively managed to preserve the security, availabity and integrity of all content.				2013/14	6		
Section 106 Agreements	Internal Audit Needs Assessments	Ensure that s106 agreements are being appropriately entered into; that other relevant sections are being consulted to ensure that their issues are being considered; and contributions are being received and are used in accordance with the agreement.				None recent	10		
Sports Development	Internal Audit Needs Assessments	Assess effectiveness of deployment and management of resources in developing sporting activity including the Youth Sports Development service and contribution from the Sports Council.				2011/12		✔	
Grants to Voluntary Organisations	Internal Audit Needs Assessments	To ensure that grants to voluntary organisations are awarded in line with agreed policies.				2011/12		✔	
Arts and Heritage Development	Internal Audit Needs Assessments	Assess adequacy of management processes for delivering strategic objectives including , assessment and award of grants, project framework for K/W Abbey and Cultural Quarter and financial/performance monitoring.				2010/11			
Business Apps .- Acolaid Planning, Building Control & Land Charges	Internal Audit Needs Assessments	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.				2012/13			
Incentive Schemes	Internal Audit Needs Assessments	Appraisal of procedures to assess eligibility and ensure all payments are bona fide and correct				2010/11			
Data Protection	IT Audit Needs Assessment	Report a level of assurance on the effectiveness of the corporate management framework in ensuring good practice in processing personal data and avoidance of unlawful disclosures and other security breaches.				2013/14	6		
Software Licensing	IT Audit Needs Assessment	Report a level of assurance on the effectiveness of processes to ensure compliance with licensing conditions for software installed on all Council devices in a manner that delvers value for money.				2010/11	7		
Payment Card Industry - Data Security Standards	IT Audit Needs Assessment	Assess approach to ensuring compliance with PCI-DSS.				None	8		
ICT Risk Management	IT Audit Needs Assessment	High level review of risk management framework informing the control environment around ICT service provision and dealing with changing threats.				None recent	5		
Civica OPENRevenues - IT Applications	IT Audit Needs Assessment	Assess the adequacy of key IT controls in place for the Civica OPENReveneues app[lications (Council Tax, NNDR & Benefits) to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2010/11	6		

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
Guest Wireless Project	IT Audit Needs Assessment	Assess approach to ensuring segregation of guest wireless facilities from internal network and controls for access, data security and prevention of inappropriate usage.				2013/14	Other IT audit coverage to be determined based on needs assessment under new framework agreement from April 2014.		
Website (Intranet and Internet)	IT Audit Needs Assessment	Review of controls in place to manage the risks associated with the provision of information through web services to both staff and the public via the Intranet and Internet websites.				2010/11			
ICT Physical and Environmental Security	IT Audit Needs Assessment	To report a level of assurance on the controls in place to manage the physical and environmental security risks that key IT assets may be exposed to.				2010/11			
IT Change, Configuration and Release Management	IT Audit Needs Assessment	To report a level of assurance on the key controls in place for managing changes to ICT systems owned by the Council.				2011/12			
VMware ESX Management	IT Audit Needs Assessment	Assessment of the controls to manage the risks to the virtual server estate.				2013/14			
Email and Instant Messaging - IT Applications	IT Audit Needs Assessment	Review of policy and procedures governing the use of email and instant messaging services within the Council.				2011/12			
ICT Capacity and Availability Management	IT Audit Needs Assessment	To gain assurances on the controls in place to support IT Capacity and Availability management processes.				2011/12			
Network Security & Administration	IT Audit Needs Assessment	To gain assurance on the IT controls in place to manage the risks that could compromise the security and delivery of computer network services.				2011/12			
ICT Service Continuity Management	IT Audit Needs Assessment	To report a level of assurance on the controls in place for achieving effective recovery of IT services and applications in the event of physical damage, or physical unavailability of infrastructure and/or server hardware or data loss/corruption.				2011/12			
Telephony Services	IT Audit Needs Assessment	Report a level of assurance over the controls in place to secure as applicable confidentiality, integrity and availablility of the Council's telephony services and content communitcated through telephony channels.				2012/13			
HR and Payroll - IT Application	IT Audit Needs Assessment	To report a level of assurance on the IT controls in place for the Oracle HRMS application to maintain the confidentiality, integrity and availability of data stored and processed,				2011/12			

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2014/15 (Days)	2015/16	2016/17
TOTAL Financial Management - IT Application	IT Audit Needs Assessment	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.				2011/12	Other IT audit coverage to be determined based on needs assessment under new framework agreement from April 2014		
IT Incident and Problem Management	IT Audit Needs Assessment	Ascertain whether effective controls are in place to ensure that incidents and problems that occur on the council's computer systems are dealt with and managed effectively.				2012/13			
ICT Backup Strategy, Processes and Procedures	IT Audit Needs Assessment	To report a level of assurance on the controls in place to ensure that Council owned computer data is backed up and can be recovered in a secure and timely manner.				2012/13			
Protection Against Malicious Software	IT Audit Needs Assessment	To report a level of assurance on the controls in place for managing the risk of disruption to Council services through malicious software such as computer viruses.				2012/13			
Document Management Systems	IT Audit Needs Assessment	To report a level of assurance on the controls for managing the risks associated with the storage and processing of electronic document images within the Council.				2011/12			
ICT Helpdesk System	IT Audit Needs Assessment	Review of key controls in place through the helpdesk function to manage the risks that could compromise the delivery of IT Services to the Council.				2012/13			
Mobile Working	IT Audit Needs Assessment	To report a level of assurance around the accessing of ICT services and networked resources via remote working and portable devices.				2012/13			
Business Applications - PARIS Income Management	IT Audit Needs Assessment	Provide a level of assurance over the key IT controls in place for the PARIS Income Management IT application to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2012/13			
Housing Management - IT Application	IT Audit Needs Assessment	Assess the adequacy of key IT controls in place for the ActiveH housing management application to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2012/13			
Connections to Internet	IT Audit Needs Assessment	Assess approach to preventing unauthorised access to Council network via the Internet.				2013/14			
					TOTAL DAYS		**218**		

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OTHER FUNCTIONS AND RESOURCE BALANCING

Category	Function	Days (2014/15
Ongoing Advisory Input and Non-Audit Duties	Anti-Fraud and Corruption Framework	10
	National Fraud Initiative	20
	Sundry Advice & Consultancy	26
Contingency Audit Work	(Miscellaneous assignments)	30
Contingency Non-Audit Work	(Miscellaneous assignments)	10
	TOTAL OTHER FUNCTIONS	**96**
	TOTAL RISK BASED COVERAGE	54
	TOTAL COVERAGE FOR EXTERNAL REQUIREMENTS	55
	TOTAL OTHER AUDIT COVERAGE	218
	ESTIMATED DAYS FOR IT AUDIT COVERAGE	20
	TOTAL AUDIT DAYS REQUIRED	**443**
	TOTAL INTERNAL AUDIT DAYS AVAILABLE *	428
	ESTIMATED DAYS CONTRACTED OUT (IT AUDIT)	15
Total Estimated Resources Available		**443**
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)	123
Management, Administration & Training	125
Target productive time (days)	428
Target productive time as % of available time	75%