

Client Service	Assignment Name	Assignment Objective	Year Last Audited	Assurance Rating Last Audit	Days (2022-23)
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.	2017-18	Substantial	13
Assets	Gas and Electrical Safety Checks	Evaluate the controls in place for ensuring that all Council housing stock has had appropriate gas and electrical safety checks performed and that any actions identified as being required are performed as necessary.	2019-20	Substantial	11
Assets	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.	2019-20	Substantial	7
Assets	Health & Safety Compliance of Council Buildings	To ascertain whether the buildings owned and operated by the Council are compliant with relevant Health & Safety legislation	2019-20	Moderate	11
Assets / Housing	Housing Stock Asset Management	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).	2019-20	Substantial	14
Community Protection	Emergency Planning & Business Continuity Management	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	6
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	2019-20	Substantial	10
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.	2018-19	Substantial	8
Community Protection	CCTV Services	Evaluation of operational controls within the CCTV service to ensure effective continual serviceability and contribution to street scene objectives.	2019-20	N/A - Consultancy	11
Community Protection	Safeguarding	To ascertain whether there are appropriate policies and procedures in place to identify and deal with those that need 'safeguarding (i.e. children and vulnerable adults).	2019-20	Substantial	8

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Corporate Functions	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.	2017-18	Substantial	6
Culture Tourism & Leisure	Royal Spa Centre	To ensure that the Council has appropriate controls in place over the operational and financial activities of the venue.	2017-18	Substantial	14
Culture Tourism & Leisure	Royal Pump Rooms (including Art Gallery)	To ensure that the operational, financial and management controls at the Royal Pump Rooms and Art Gallery are appropriate.	2018-19	Substantial	11
Culture Tourism & Leisure	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.	2017-18	Substantial	8
Culture Tourism & Leisure	Leisure Facilities Contracts	To ascertain whether the Council has appropriate controls in place to ensure that the Leisure Facilities contractor runs the facilities in line with the contract in place.	2018-19	Substantial	11
Environmental & Operational 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.	2019-20	Substantial	11
Environmental & Operational 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.	2019-20	Substantial	11
Finance	Financial Strategy, Planning and Budgetary Control	To ensure that there are appropriate controls in place for financial planning and budgetary control to ensure that the Council's operations and key objectives continue to be sufficiently resourced.	2019-20	Substantial	8
Finance	Main Accounting System	To ascertain whether there are adequate controls in place to allow for the complete and accurate accounting of all financial transactions and timely production of final accounts in accordance with statutory and regulatory requirements.	2019-20	Substantial	13
Finance	Treasury Management	To ascertain whether there are appropriate controls and processes in place for the delivery of treasury management in accordance with relevant legislation, Statement of Professional Practice, Codes of Practice and associated guidance.	2019-20	Substantial	13

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Finance	Sundry Debtors	To ensure that there are appropriate systems and controls in place for the raising of sundry debtor invoices, the accounting for invoices and income received in settlement, the recovery of arrears and the writing-off of bad debts.	2019-20	Substantial	12
Finance	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	12
Housing	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.	2019-20	Substantial	12
Housing	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.	2019-20	Substantial	12
Housing	Lettings and Void Control	To ascertain whether there are adequate controls in place for the effective administration of residential property letting.	2019-20	Substantial	13
Housing	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.	2018-19	Substantial	8
ICT Services	Cyber Security / Maturity	Joint audits with SDC to be undertaken by TIAA	2020-21	Substantial	5
ICT Services	Infrastructure (Integration)		N/A	N/A	5
ICT Services	Business Applications (2)		To be determined		14
Law & Governance	Corporate Governance	To ensure that the Council has appropriate structures, procedures and monitoring arrangements in place with reference to relevant standards.	2021-22	Substantial	5
Law & Governance	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.	2018-19	Substantial	11
People & Communications	Payroll and Staff Expenses	To ascertain whether there are adequate control in place to ensure 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	13

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People & Communications	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.	2019-20	Substantial	7
Place & Economy	Planning Policy	To ascertain whether the processes in place help the Council monitor progress against the Local Plan and to ensure that appropriate policies are being developed to allow for the developments to be undertaken in line with best practice.	2019-20	Substantial	11
Revenues & Customer Services	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	2020-21	Substantial	10
Revenues & Customer Services	National Non-Domestic Rates	To ascertain whether there are adequate controls in place to ensure that the Council raises accurate and timely NNDR bills and that appropriate steps are taken with regards to the recovery of monies owed and the enforcement of any debt agreements	2020-21	Substantial	10
				TOTAL	365

WDC share of overall days (10 per audit)

OTHER FUNCTIONS AND RESOURCE BALANCING

Category	Function	Days (2022-23)
Ongoing Advisory Input and Non-Audit Duties	National Fraud Initiative	15
	Sundry Advice & Consultancy (Miscellaneous assignments)	15
Contingency Audit Work	Service Integration Advice	10
	CWG Post-Event Assurance	5
Contingency Non-Audit Work	(Miscellaneous assignments)	5
	QAIP Ongoing Standards Review	5
PIA Management Time	Various duties	75
TOTAL OTHER FUNCTIONS		140
TOTAL ALL AUDITS		365
TOTAL AUDIT DAYS REQUIRED		505
TOTAL INTERNAL AUDIT DAYS AVAILABLE *		481
ESTIMATED DAYS CONTRACTED OUT (IT AUDIT)		24
Total Estimated Resources Available		505
SURPLUS / SHORTFALL (-)		0

*** Total Internal Audit Days Available**

Total Days for 3.0 FTE	780
<u>Less:</u>	
Absence (Annual Leave, Statutory Holidays, Sickness, etc.)	142
Administration & Training	157
Target productive time (days)	481
Target productive time as % of available time	74%

Estimates for PIA Management Time**2022-23**

TIAA Contract Management	5
Corporate Fraud Contract Management	5
Staff Supervision & Review of Work	10
Deputising for Audit & Risk Manager	5
Planning & Progress Recording	10
Stratford (Planning & Prep Work)	20
Recommendation Tracking	10
General Management	10
	75

Estimates for Non-Chargeable Time**2022-23**

Reading (e.g. journals, committee papers etc.)	9
Audit Planning (individual auditor assignments)	9
Time Recording (individual auditor timesheets)	9
Training	70
Team Meetings/Briefings	21
Sundry Administration	30
Corporate Initiatives/Briefings	6
Service Development	3
	157

Estimates for Absence**2022-23**

Bank Holidays (Assuming additional two days)	36
Annual Leave	85
Sickness	15
Other Leave	6
	142