

Cotswold District Council (CDC) Internal Audit Annual Plan 2016/17

Audit Theme/Service Area	Specific Topic or Activity	Audit Days
Section 1 - Core Governance and Core Finance Audits		140
Annual Governance Statement	Support for and review of the production of the Annual Governance Statement and sample elements of the supporting information	5
Audit Committee Effectiveness (Annual)	Annual review of the Audit Committee against appropriate guidance and standards	3
Internal Audit Self-Assessment (Annual)	Annual self-assessment of Internal Audit's performance against the Public Sector Internal Audit Standards (PSIAS)	2
Risk Management	Selection of risks from registers and mitigating controls and actions to test their effectiveness	5
ICT	Scope of 2016/17 to be confirmed	20
Council Tax Benefit	A review of an element of the Council Tax Benefit process, the programme of activity ensures full coverage of the service over a 3 year cycle	15
Council Tax	A review of an element of the Council Tax process, the programme of activity ensures full coverage of the service over a 3 year cycle	10
NNDR (Business Rates)	A review of an element of the NNDR process, the programme of activity ensures full coverage of the service over a 3 year cycle	10
GO Shared Service (GOSS) Audits	Days allocated to the following Audits are CDC's element of the GOSS Audit Plan	70
Main Accounting, Budgetary Control and Capital Accounting	A review of an element of the operating systems, the planned programme of activity ensures full coverage over a 3 year cycle. Assurances are sought for the GOSS controls operating in respect of its Clients and transactional testing is performed for each of the Clients	
Treasury Management and Bank Reconciliations		
Payroll		
Accounts Receivable (Debtors)		
Accounts Payable (Creditors)	Transactional Testing for each client, assurance over GOSS controls to be informed by SWAP auditors (the Forest of Dean DC's Internal Audit Team)	
Systems Administration of Agresso Business World (ABW)	A review of the operating system and the controls in place	
Human Resources	A review of a Human Resources area. Scope for 2016/17 audit to be determined with GOSS Officers	
Other GOSS Area	A review of Procurement / Health and Safety / Insurance. 2016/17 audit to be determined with GOSS Officers	
Section 2 - Risk Based Audits		84
Garden Waste	Review of the processes and systems used for the charging of green waste. Looking at efficiencies, standardising processes etc.	8
Elections	Review of the Election Funds - expenditure / income / reconciliations	10
Business Rates Pooling	Audit of pooled assets (what / how / how are they reported), calculation of appeals.	10
NNDR (Business Rate) Reliefs	Review of NNDR Reliefs ensuring that the correct relief has been added to accounts in accordance with legislation	10

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Monitoring of the SLM Contract	Review of the arrangements in place for the monitoring of the SLM Contract - review identified following completion of 2015/16 audit	6
Fleet Management	Review of the management of fleet by Ubico on behalf CDC (and CBC) to include the replacement of vehicles, purchase and recharging	10
Food Safety	Review of the policies and procedures in place in respect of Food Safety to ensure compliance with the introduction of the new act which comes into effect from 1st April 2016	10
Building Control	Gateway review assurance following the work on the company models and the link with traded services. Review of the business case for a shared Building Control Service to include the charging structure to be applied to the service	10
Private Water Supplies	Review of the policies and processes in place in respect of Private Water Supplies, ensuring compliance with statutory and local legislation (where appropriate) and charging for the services carried out	10
Section 3 - Advice and Consultancy		115
New Housing and Planning Act	Review of the introduction of the New Housing and Planning Act - ensuring the Council is ready / prepared for the new act	12
Community Infrastructure Levy (CIL)	Support for the CIL process ensuring that the Council is prepared for the introduction of CIL	10
Charging Mechanisms	Review of the charging mechanisms to include statutory and discretionary charges and the potential generating, or increasing income, from some service areas	10
Review of the outcomes of the Gloucestershire Joint Waste Committee	A review to ascertain if the Gloucestershire Joint Waste Committee is delivering the outcomes envisaged when it was established	10
2020 Vision Programme	Support for the 2020 Vision Programme and Projects	68
Change Programmes	Support for other change programmes / projects	5
Section 4 - Other		55
Management	Preparation of IA Monitoring Reports and preparation and attendance at Audit Committee. Annual Audit Planning. Attendance at Governance and Risk Groups. High level programme monitoring. Liaison meetings with CFOs and Management Teams.	15
Income Streams Follow-Up	Follow-Up testing of a 'Limited Assurance' Audit and include a review of internal controls for Statutory Planning Refunds	10
Social Media	Follow-Up testing of a 'Limited Assurance' Audit	2
Follow Up Audits	Follow Up of Previous Year Audits	7
National Fraud Initiative	On-going Support for the Scheme	1
Contingency	New Work and Investigations	20
Total Number of Audit Days		394

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