

Cotswold District Council Audit Plan 2017/18

Audit Theme / Service Area	Specific Topic or Activity	Audit Days
Section 1 - Core Governance and Core Finance Audits		150
Annual Governance Statement	Support for and review of the production of the Annual Governance Statement and sample testing elements of the supporting information	5
Audit Committee Effectiveness (Annual)	Support for the Council's annual review of the Audit Committee against appropriate guidance and standards	2
Risk Management	To review a specific element of the Council's Risk Management process - Elements are audited on a cyclical arrangement	5
Performance Management	To review a specific element of the Council's Performance Management process - Elements are audited on a cyclical arrangement	5
ICT Audit Reviews		
EU General Data Protection Regulations	Review to ensure the Council is prepared for the incoming EU General Data Protection Regulations	8
Public Services Network Submission	Annual review of the PSN submission to ensure data is accurate and submitted in accordance with Cabinet Office directives to ensure continued compliance	3
Protection from Malicious Code	Review to ensure the Council's ICT systems are robust to protect from the threat of malicious code (code in any part of a software system or script that is intended to cause undesired effects, security breaches or damage to a system)	3
Device Strategy	Review of the ICT device strategy to ensure it meets the needs of the Council. Audit to include software and hardware	6
ICT	Changes that have been made for 2020, intranet, internet, outlook. Reporting to programme board with updates. Changes made for ERS systems	5
ICT Policies	Data Back Up and Ransomware Policies. Ensuring that robust policies are in place and adhered to mitigating risks to the organisation	3
Revenues and Benefits		
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	30
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	
NNDR	A review of an element of the NNDR process, the programme of activity ensures full coverage of the service over a 3 year cycle	

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GOSS Audits (now part of 2020 delivery vehicle)	Days allocated to the following are CBC's element of the GOSS Audit Plan	
Main Accounting, Budgetary Control and Capital Accounting	A review of an element of the operating systems, the programme of activity ensure 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	10
Treasury Management and Bank Reconciliations		2
Payroll		7
Accounts Receivable (Debtors)		7
Accounts Payable (Creditors)		7
Systems Administration	MS4 Upgrade - review of implementation and continued system management controls	4
Human Resources	Human Resources - focus on the specific service provided to CBC	5
Other GOSS Area	A review of Procurement / Health and Safety / Insurance. 2017/18 audit to be determined with GOSS Officers based on current and emerging risks	9
IR35	Review to ensure compliance with HMRCs IR35 (Intermediaries Legislation)	4
Serious and Organised Crime Checklist	High Level, Self-Assessment of the serious and organised crime risks that relate to the Council	5
Serious and Organised Crime Audit	Review to scrutinise business operations to establish where there may be vulnerabilities to serious and organised crime	10
Fighting Fraud and Corruption	Measure of the Council's Counter Fraud and Corruption Culture and Response	5
Section 2 - Risk Based Audits		93
Subsidy Claims	Scope to be agreed but review required prior to submission following previous year's qualification report from Grant Thornton	10
Flexible use of Capital Receipts	Review to ensure the Council are utilising and adhering to the Department of Communities and Local Government's directive in respect of Flexible Capital Receipts	12
Capital Spend	Review to explore the relationship between project and spend	10
Equalities and Diversity	Review to ensure Council Policies are up to date and in accordance with Legislation. Ensure officers / service areas are complying with legislation and Council Policies	12
Grant Payments to Third Parties	Review to ensure grant payments made to third parties are in accordance with Council Policies and Procedures, appropriate, accurate	12
Safeguarding	Review to ensure service areas are informed of their safeguarding responsibilities and include adherence to Council Policy	12
Food Safety	Audit review deferred from 2016/17 by agreement with Head of Service and Chief Financial Officer	7
Private Water Supplies	Audit review deferred from 2016/17 by agreement with Head of Service and Chief Financial Officer	7

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Licencing	Review of licencing. Review to include procedures, processes, ensuring compliance with local and statutory polices and guidance	7
Public Health Burials	Requested by Bill Oddy - Scope to be defined and agreed	4
Section 3 - Advice and Consultancy		40
2020 Vision Programme	Support for the 2020 Vision Programmes and Projects and the Company Set-up. To include Governance Arrangements, Company Set-Up and Shadowing Arrangements, attendance at meetings, gate reviews	30
SLM Contract	Review to be conducted during the year to support and advise officers in respect of the SLM contract. Review to include attendance at operational and strategic meetings, ad hoc visits to centres and review of specific areas as agreed with Management	5
Change Programmes	Support for other change programmes / projects	5
Section 4 - Other		42
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
Greenhouse Gas Emissions	Review of the data prepared for submission in respect of the Council's responsibility towards the reduction of greenhouse gas emissions	1
Efficiency Measure Rankings	Review of the data prepared for the submission in respect of the Council's Efficiency Measure Rankings	1
Follow Up Audits	Follow Up of Previous Year Audits (High / Good / Satisfactory)	5
Council Security	Follow Up of previous Years Audit ensuring outstanding recommendations have been actioned / implemented	3
Income Streams	Follow Up of previous Years Audit ensuring outstanding recommendations have been actioned / implemented	3
Business Continuity Management	Follow Up of Previous Years Audit and review of arrangements going forward into Publica	4
National Fraud Initiative	On-going Support for the Scheme	
Contingency	New Work based on emerging risks and Investigations	10
Total Number of Audit Days		325