

EHC 2013-14 Annual Audit Plan (Main Plan)

Audit Title	Risk Assessment	Audit Desirability	Qtr	Proposed Assurance Areas
Key Financial Systems Audits				
Asset Management	n/a	n/a	Q4	
Benefits	n/a	n/a	Q3	
Council Tax	n/a	n/a	Q3	
Creditors - Control Risk Self Assessment (CRSA)	n/a	n/a	Q4	
Debtors - CRSA	n/a	n/a	Q4	
Main Accounting System	n/a	n/a	Q4	
NNDR	n/a	n/a	Q3	
Payroll	n/a	n/a	Q3	
Treasury Management - CRSA	n/a	n/a	Q3	
Operational Audits				
Building Control Mutual	Significant	Desirable	Q1/Q2	Critical review of approach being proposed and strength of the business case.
Community Infrastructure Levy (CIL)	Severe	Highly Desirable	Q3/Q4	Preparedness for implementation of local requirements in preparation for the introduction of CIL in 2014.

Development Control	Manageable	Desirable	Q2	Robustness of procedures and professional judgement on planning applications against relevant legislation. Income collection. Performance standards. Building inspections and enforcement as works progress.
Emergency Planning	Manageable	Desirable	Q4	Review of how plans have been constructed and tested.
Environmental Protection	Material	Neither desirable nor undesirable	Q2	Food hygiene inspections in relation to statutory obligations
Facilities Management	Material	Desirable	Q2	Compliance with procurement regulations and insurance requirements. Availability of Council properties.
Hertford Theatre	Significant	Desirable	Q1	Financial reporting and performance against business plan. Effectiveness of arrangements in relation to the bar operation.
Homeworking project (vfm)	Manageable	Desirable	Q2	Achievement of objectives and effectiveness of new arrangements.
Licensing	Material	Desirable	Q3	Review of the effectiveness of revised licensing arrangements, including fees.
Local Development Planning	Material	Desirable	Q4	Review consultation of the consultation process scheduled for September 2013
Parking Services Enforcement	Material	Desirable	Q2	Review of back-office arrangements including issue of PCNs and collection of unpaid notices.
S106 Follow up	Material	Desirable	Q1	Assess implementation of agreed actions.
Shared Services	Significant	Highly Desirable	Q2	Proposed IT shared services business case and outcomes. Governance arrangements. Sharing of lessons learnt.
VAT	Material	Desirable	Q2	Compliance with HMRC rules and recovery of VAT.
Procurement				

Land Drainage - continuous assurance	Material	Desirable	Q2	Continuous assurance provision
Leisure Contract - Contractor Accounts and Inspections	Material	Neither Desirable nor Undesirable	Q2	How the Council manages the lack of transparency over the finances of the contractor. Profit-share calculations. Monitoring of inspection regimes and standards. Review of escalation processes for identified problems.
Recycling	tbd	tbd	tbd	tbd
Risk Management and Governance				
Corporate Governance	Material	Desirable	Q3	Review of AGS process. To include benchmarking
IT Audits				
IT Business Continuity	Material	Desirable	Q3/Q4	How IT is able to resource the IT requirements of Services in the event of an incident.
IT Data Management	Material	Desirable	Q3/Q4	Review of mechanisms for the management of data held on the Council's IT systems.
IT Strategy - controls assurance	Material	Desirable	Q1 onwards	Controls assurance work to support development of an IT strategy for the Council.
Transition to new financial system	Significant	Desirable	Q1/Q2	Controls advice during design and implementation of system upgrade.
Counter Fraud				
See Payroll audit above				Targeted review of expense claims during the annual Payroll audit.
Joint Reviews				
Comparative review of budget setting and monitoring arrangements (Joint review)	Material	Highly Desirable	Q1	Benchmarking exercise - critique current arrangements then compare against others

Herts Waste Partnership - consortium arrangements (Joint review)	Manageable	Neither desirable nor undesirable	tbd	Scope of audit under discussion with the Partnership. More detail to be provided at the Committee Meeting
New ways of working (Joint review)				
Strategic Support				
Head of Internal Audit Opinion 2012/13				
Audit Committee				
External Audit Liaison				
Client Meetings				
Plan Monitoring				
Public Sector Internal Audit Standards				
2014-15 Audit Planning				
SIAS Development				
Follow up of High Priority Recommendations				
12-13 Projects requiring completion				