

EHC 2013-14 Annual Audit Plan (Reserve Audits)

Audit Title	Risk Assessment	Audit Desirability	Qtr	Proposed Assurance Areas
Operational Audits				
Land Charges	Material	Neither Desirable nor Undesirable	tbd	Income charging and collection. Maintenance of land charges register. Performance against statutory targets.
Pest Control	Material	Neither Desirable nor Undesirable	tbd	Cash handling arrangements.
Records Management inc Document Retention	Material	Desirable	Q4	
Utilities purchasing	Material	Neither Desirable nor Undesirable	tbd	How the Council monitors market prices and alternative procurement opportunities.
IT Audits				
Disposal of IT assets	Material	Desirable	Q3/Q4	Review policy and guidance for IT asset disposals. Review how the Council demonstrates that best value has been obtained.
Penetration Testing	Material	Neither Desirable nor Undesirable	Q3/Q4	Selection of current Pen testing provider. Monitoring of outcomes from penetration testing and the Council's responses.
Software Licensing	Material	Desirable	Q3/Q4	Acquisition, recording and management of software usage.