				APPENDIX A
		AUDIT PLAN 2010 TO 2011		
SYSTEM	**NATURE OF REVIEW**	**BUDGET**	**STATUS**	**OPINION**
CORPORATE ACTIVITIES				
Annual Governance Statement	Monitor and evidence AGS action plan.	10	Audit input	
CAA Use of Resources	Advice/ support to process - Performance Management Reviw	10	Report issued	Substantial
C3W	Consideration of benefits, savings & improvements as identified in Strategic Risk Register	3	Audit input	
Partnerships	Utilise CIPFA Matrices	15	Audit input	
DIRECTOR OF INTERNAL SERVICES				
Fraud & Corruption Overview and proactive anti-fraud initiatives	Overview of the arrangements for the prevention and detection of fraud and corruption.	20	Audit input	
Follow up of Internal Audit & External Audit Recommendations	Quarterly follow up to provide assurance that Internal Audit & External Audit recommendations are implemented.	20	Audit input	
Financial Regulations and Contract Procedure Rules	Ensure current relevance.	2	Audit input	
Main Accounting & Budgetary Control	Focus on internal controls which ensure correct accounting and budgetary control .	6	Report issued	Substantial
Treasury Management	Focus on internal controls which ensure lending and borrowing arrangements are appropriate including arrangements for the Prudential Code.	6	Report issued	Substantial
Creditors, including Procurement, E-Marketplace & BACS	Focus on internal controls which ensure correct payments to creditors occur.	21	Report issued	Good
Council Tax & NNDR	Focus on internal controls which ensure appropriate Council Tax and NNDR income is received.	15	Report issued	Substantial
Sundry Debtors	Focus on internal controls which ensure debtors accounts are raised appropriately and recovery arrangements are effective.	10	Report issued	Substantial
Payroll	Focus on internal controls which ensure employees payments are appropriate.	17	Report issued	Good
Cheque Accounting	Focus on internal controls which ensure cheques are used for the correct purposes and are accounted for.	3	Report issued	Good
Advance Payments	Transactions based review of year end creditor payments to ensure goods and services have been received.	3	Report issued	Substantial
Benefits	Focus on internal controls which ensure benefit payments are appropriate.	15	Report issued	Substantial
Stevenage - Shared Service Arrangements	Investigate and if appropriate commence, shared service opportunities with Stevenage BC	5	Audit input	
Asset Management	Focus on internal controls which ensure effective management of assets including the management of deeds.	10	Carried forward	
Travel & Subsistence	Transactions based review of expenditure.	7	Report issued	Good
Town Council Audits	Fee Paying Town Council Audits, Bishops Stortford, Ware, Buntingford & Hertford	16	Reports issued	Various
Security Reviews	Review of security arrangements.	10	Reports issued	Various
Markets Fees & Charges	Focus on internal controls which ensure market income is received and that the markets are appropriately managed.	5	Audit input	
Authorised Signatory List	Management of the Authorised Signatory List	5	Audit input	
Petty Cash Imprests	Facilitation of admin of Petty Cash imprest floats.	1	Report issued	N/A
NFI	Co-ordinating data matching National Fraud Initiative requests	10	Audit input	
Liaison with External Audit	Advice	7	Audit input	
DIRECTOR OF NEIGHBOURHOOD SERVICES				
Risk Management Assurance	Overall systems review of risk management & compliance testing of management assurances.	5	Audit input	
Commuted Sums follow-up	Focus on internal controls which ensure appropriate commuted sum is received.	2	Report issued	Good
Business Continuity	Consideration of risk management issues	5	Audit input	
Emergency Planning	Consideration of risk management issues.	5	Report issued	Good

Development Control	Focus on internal controls which ensure development control charges are correct and accounted for.	7	Report issued	Substantial
Private Sector Improvement Grants & Empty Houses Grants	Focus on internal controls which ensure grants awarded and payments made are appropriate.	10	Report issued	Good
Building Control	Focus on internal controls which ensure building control fees are correct and accounted for.	5	Report issued	Good
Licenses	Transactions based review of income.	5	Report issued	Adequate
Homelessness, allocations and nominations	Focus on internal controls which ensure appropriate management of homelessness cases.	8	Report issued	Good
DIRECTOR OF CUSTOMER & COMMUNITY SERVICES				
Cashiers	Focus on internal controls which ensure monies received are accounted for.	15	Report issued	Adequate
Refuse Collection	Focus on internal controls which ensure the refuse contract is appropriately managed.	10	Carried forward	
Other Cleansing	Focus on internal controls which ensure the other cleansing contract is appropriately managed.	10	Carried forward	
Grounds Maintenance	Focus on internal controls which ensure the grounds maintenance contract is appropriately managed.	15	Report issued	Good
Recycling	Focus on internal controls which ensure the recycling initiatives are appropriately managed and that income from recycling is received.	10	Report issued	Good
Leisure Mgt Contract	Focus on internal controls which ensure the leisure contract is appropriately managed.	5	Audit input	
Hertford Theatre	Review of effectiveness of Leisure Client controls & an establishment visit to verify income & expenditure- Brought forward from 2011/12.	0	Brought forward Report issued	Adequate
Car Parks	Focus on internal controls which ensure car park income is received and that the contract is appropriately managed.	10	Report issued	Good
Meals on Wheels	Focus on funding	3	Audit input	
Contribution from outside bodies	Focus on internal controls which ensure appropriate contributions from outside bodies are received.	3	Audit input	
Carbon Reduction Commitment	Focus on action plan.	5	Audit input	
CONTRACT AUDIT				
Contract Reviews	Focus on internal controls surrounding project management and tendering.	20	Audit input	
COMPUTER AUDIT				
IT Controls	Focus on internal controls which ensure the structure and detailed organisation of IT facilities are appropriate.	25	Audit input	
	IT Procurement		Report issued	Limited
Advice- Various	Advice	7	Audit input	
General Contingency	Contingency	56	Audit input	
NON CHARGEABLE TIME				
Bank Holidays	N/A	20	Audit input	
Annual Leave	N/A	80	Audit input	
Training	N/A	8	Audit input	
Management of Section, Planning & Control	N/A	20	Audit input	
Audit Committee Attce	N/A	3	Audit input	
CMT Attendance	N/A	1	Audit input	
Section Meetings	N/A	12	Audit input	
Herts Audit Group	N/A	3	Audit input	
Herts Audit Pathfinder	N/A	8	Audit input	
London Audit Group	N/A	3	Audit input	
Journals & Agendas	N/A	6	Audit input	
Time Sheets & Outturn Forms	N/A	10	Audit input	
CEC	N/A	2	Audit input	
Staff Appraisals	N/A	5	Audit input	
Election Duties	N/A	2	Audit input	
Union Meetings	N/A	1	Audit input	
Total Resources Available		**682**		