

AUDIT PLAN 2011 TO 2012				
SYSTEM	NATURE OF REVIEW	BUDGET	April&May	To SIAS
FUNDAMENTAL FINANCIAL SYSTEMS				
Main Accounting & Budgetary Control	Focus on internal controls which ensure correct accounting and budgetary control. Includes Bank Reconciliation.	15		15
Treasury Management	Focus on internal controls which ensure lending and borrowing arrangements are appropriate including arrangements for the Prudential Code.	10		10
Creditors, including Procurement & E-Marketplace	Focus on internal controls which ensure correct payments to creditors occur.	15	1	14
Council Tax & NNDR	Focus on internal controls which ensure appropriate Council Tax and NNDR income is received.	20	5	15
Sundry Debtors	Focus on internal controls which ensure debtors accounts are raised appropriately and recovery arrangements are effective.	12		12
Payroll	Focus on internal controls which ensure employees payments are appropriate.	12		12
Benefits	Focus on internal controls which ensure benefit payments are appropriate.	20	1	19
Asset Management (b/f)	Focus on internal controls which ensure effective management of assets including the management of deeds.	12		12
Total Fundamental Financial Systems		116		
OTHER FINANCIAL SYSTEMS				
Cashiers	Focus on internal controls which ensure monies received are accounted for.	10		10
Concessionary Transport	Transactions based review of expenditure.	4		4
Rural Business Development	Funding of investment into rural communities during recessionary times. Reputation loss.	4		4
BACS	Focus on internal controls which ensure correct BACS payments and income occur.	4		4
Cheque Accounting	Focus on internal controls which ensure cheques are used for the correct purposes and are accounted for.	2	2	0
Advance Payments	Transactions based review of year end creditor payments to ensure goods and services have been received.	3	1	2
Insurance	Focus on internal controls which ensure insurance payments and cover are appropriate.	6		6
Property Rents	Transactions based review of income.	5		5
Markets Fees & Charges	Focus on internal controls which ensure market income is received and that the markets are appropriately managed.	5		5
Chairman & Members Allow	Transactions based review of expenditure.	8	2	6
LSVT	To confirm compliance with LSVT contractual requirements.	2		2
Misc Income -Advertising	Transactions based review of income.	2		2
Car Parks	Focus on internal controls which ensure car park income is received and that the contract is appropriately managed.	12		12
Bus Subsidies	Transactions based review of expenditure.	1		1
Total Other Financial Systems		68		
STRATEGIC & OPERATIONAL RISKS				
Risk Management Assurance	Overall systems review of risk management & compliance testing of management assurances.	5		5
Business Continuity	Consideration of risk management issues.	5	5	0
Emergency Planning	Consideration of risk management issues.	1	1	0
Refuse Collection & Other Cleansing (b/f)	Focus on internal controls which ensure the refuse contract is appropriately managed.	15		15
Grounds Maintenance	Focus on internal controls which ensure the grounds maintenance contract is appropriately managed.	5		5
Recycling	Focus on internal controls which ensure the recycling initiatives are appropriately managed and that income from recycling is received.	2	2	0
Leisure Mgt Contract	Focus on internal controls which ensure the leisure contract is appropriately managed.	10		10
Hertford Theatre	Review of effectiveness of Leisure Client controls & an establishment visit to verify income & expenditure.	7	7	0
Play Leadership	Consideration of risk management issues.	2		2
Health & Safety	Consideration of risk management issues.	5	5	0
Absenteeism Management	Consideration of management issues	5		5
Reputation Management	Consideration of risk management issues.	4		4
C3W	Consideration of benefits, savings and improvements as identified in Strategic Risk Register	10		10
Partnerships	Utilise CIPFA Matrices	15		15
Stevenage - Shared Service Arrangements	Consideration of shared service arrangements with Stevenage BC.	5		5
Carbon Reduction Commitment	Focus on action plan.	4	4	0
Total Strategic & Operational Risks		100		
IT AUDIT				
IT Controls	Focus on internal controls which ensure the structure and detailed organisation of IT facilities are appropriate.	25	5	20
Total IT Audits		25		
PROCUREMENT/ CONTRACTS				
Contract Reviews	Focus on internal controls surrounding project management and tendering prior to the letting of contracts.	20	3	17
Total Procurement/ Contracts		20		
ANTI-FRAUD				
Fraud & Corruption Overview and proactive anti-fraud initiatives	Overview of the arrangements for the prevention and detection of fraud and corruption.	10	3	7
Total Anti-Fraud		10		
CIA/GOVERNANCE				
Audit Committee Atfce	N/A	3		3
Annual Governance Statement	Monitor and evidence AGS action plan.	10	2	8
Financial Regulations and Procurement Regs	Ensure current relevance.	2		2
Total CIA/ Governance		15		
CONSULTANCY/ ADVICE				
Advice Chief Executive	Advice	1		1
Safes & Security	General security advice.	1		1
Advice Members	Advice	1		1
Advice General Public	Advice	1		1
Advice Internal Services	Advice	1		1
Advice Neighbourhood Services	Advice	1		1

Advice Customer & CS	Advice		1		1
Security Reviews	Review of security arrangements.		2		2
Total Consultancy/ Advice			9		
OTHER					
Follow up of Internal Audit & External Audit Recommendations	Quarterly follow up to provide assurance that Internal Audit & External Audit recommendations are implemented.		20	4	16
Town Council Audits	Fee Paying Town Council Audits, Bishop's Stortford, Ware, Buntingford & Hertford		16	8	8
General Contingency	Contingency		69	17	52
Total Other			105		
REVIEW MEETINGS					
			12	2	10
Total Resources Available			480	80	400