

Audit Plan 2011/12

Name	Audit Type	Risk Level	Current Status	Audit Opinion Assurance Level	Recommendations Made / Accepted	Recommendations Made / Implemented	Key Findings (Assurance Level 1 & 2 Audits)	
Adult Health, Social Care & Housing								
Safeguarding Adults	Follow-up	High	Completed	3		9/8 (89%)		
Social Enterprise - Governance & Operational	Consultancy Work	High	Completed	N/A				
Personalised Budgets 2010/11 Review	Follow-up	Medium	Completed					
Personalised Budgets	Audit Review	Medium	Draft Report	3		4/4 (100%)		
Community Day Services	Audit Review	Medium	Not Started	3				
Radstock Road Community Stores	Audit Review & Follow-up	Medium	WIP					
Housing Allocations	Audit Review	Medium	Not Started					
Children's Services								
<i>Health, Commissioning and Planning</i>								
Ethnic Minority Achievement Service	Follow-up		Completed	4		1/1 (100%)		
SIMS - Audit Commission Key Control Review	Follow-up	Medium	Completed	4		2/2 (100%)		
<i>Learning & Inclusion</i>								
Out of Authority Placements	Follow-up	Medium	Completed	4		4/4 (100%)		
<i>Primary Schools</i>								
Chandag Infant School	Follow-up	Medium	Completed			10/10 (100%)		
Clutton Primary School	Follow-up	Medium	Completed	2		6/3 (50%)		
Midsomer Norton Primary School	Follow-up	Medium	Completed	4		3/3 (100%)		
Oldfield Park Infants School	Follow-Up		Unplanned	5		2/2 (100%)		
Oldfield Park Junior School	Follow-up	Medium	Completed	5		8/7 (88%)		
Southdown Infant School	Follow-up	Medium	Completed	3		7/7 (100%)		
St John's CofE (Keynsham) Primary School	Follow-up	Medium	Completed	4		5/5 (100%)		
St Martins Garden Primary School	Audit Review	Medium	Completed	4	4/4 (100%)			
St Michaels CofE Junior School	Follow-up	Medium	Completed	4		5/5 (100%)		
St.Saviours Infant School	F/U 2009/10 Review		Unplanned	4		6/4 (67%)		
Twerton Infant School	Audit Review	Medium	Completed	4	7/7 (100%)			
Westfield Primary School	Follow-up	Medium	Not Started					
<i>Themed School Reviews</i>								
Financial planning, budget setting and budget monitoring	Audit Review	High	WIP					
Governance Arrangements	Audit Review	High	WIP					
Safeguarding	Audit Review	High	Not Started					
<i>Safeguarding, Social Care & Family Services</i>								
<i>Childrens Centre Services</i>								
First Step Twerton Childrens Centre	Audit Review	High	Completed	4	4/4 (100%)			
Radstock Childrens Centre	Audit Review	High	WIP					
St Martins Garden Childrens Centre	Audit Review	High	Completed					
	Follow-up			4		7/7 (100%)		
<i>Integrated Safeguarding</i>								
Safeguarding	Key Controls Review	High	Cancelled					

Integrated Services 0-11

Commissioned Services	Audit Review	High	Draft Report	3	
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Social Care

Fostering	Key Controls Review	High	Cancelled		
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Development & Major Projects

Employment of Consultants - Devp & Regeneration	Audit Review	High	See Corporate Work		
RG20 Land stabilisation - Combe Down Stone Mines	Funding Compliance	Medium	Completed	3	1/1 (100%)
Consultancy & advice - Major Projects	Corporate Work	High	Not Started		

Improvement & Performance

Human Resources

Sickness Monitoring	Follow-up	Medium	Completed	2	6/1 (17%)
Payroll Additions and Deductions - Pension Contributions	Audit Review	Medium	WIP		
Opted out school payroll	Follow-up	Medium	WIP		
Payroll - Audit Commission Key Controls Review	Follow-up	High	WIP		
Project support/advice	Corporate Work	Medium	WIP		
Statutory Returns	Audit Review	Medium	Draft Report	2	
Teachers pension return PEN05	Audit Review	Medium	Completed	3	10/10 (100%)
Business Use of Private Vehicles	Audit Review		Unplanned	2	

Strategic Performance

National Data Set / Key Performance Indicators	Audit Review	Medium	Cancelled		
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Information Technology Management

Hosted System Security	Audit Review & Follow-up	High	Not Started		
Internet / Network Controls - Firewall	Audit Review	Core	Cancelled		
Virus Protection	Audit Review	High	Completed	4	4/4 (100%)
Mouchel - Performance Management	Audit Review	High	Completed	3	2/2 (100%)
Agresso Financial Management System	Project Implementation Support	High	WIP		
CareFirst - Management & Information Systems	Follow-up	High	Not Started		
CareFirst Data Stewardship	Audit Review	High	Cancelled		
Documentum	Follow-up	High	Completed	3	2/2 (100%)
Uniform	Follow-up	High	Completed	3	5/5 (100%)

Resources & Support Services

Finance

Accounts Payable - Audit Commission Key Controls Review	Audit Review	Medium	Completed	4	2/2 (100%)
Accounts Receivable - Audit Commission Key Controls Review	Audit Review	Medium	Completed	4	1/1 (100%)
Purchase Cards	Follow-up	Medium	WIP		
Accounting arrangements for asset management	Audit Review	High	WIP		
Treasury Management	Audit Review	High	WIP		

Policy & Partnerships

Equalities	Audit Review	Medium	Cancelled		
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Property Services

Primary School Meals - Catering	Follow-up	Medium	Not Started		
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Revenues & Benefits, Council Connect

Sickness Reporting procedures from Services to People Services

Draft Report consultation process

Draft Report consultation process

E Pay	Follow-up	High	Completed	3	1/1 (100%)
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Service Delivery

Environmental Services

Highways Networks Management

Highway Maintenance & Term Contracts	Audit Review	Medium	Not Started		
Home to School Transport	Follow-Up		Completed	1	7/7 (100%)

Parking Services

Cash Collection - Income Reconciliation	Audit Review	High	WIP		
Parking ANPR System	Project Implementation Support	High	Not Started		

Planning & Transport Development

Income Reconciliation - Planning	Audit Review	Medium	Completed	2	
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Land Charges	Audit Review	Medium	WIP		
Planning Application, Appeals & Enforcement	Audit Review	Medium	Not Started		
Section 106 Agreements	Audit Review	Medium	WIP		
Section 38 Agreements	Audit Review	Medium	WIP		

Tourism, Leisure & Culture

Tourism Company (Bath Tourism Plus)	2010/11 Audit c/f	Medium	Completed	4	
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Destination Management

SPA Operators Accounts Review	Audit Review	Medium	Not Started		
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Heritage Services

Till System (Replacement)	Project Implementation Support	Medium	Not Started		
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Sports & Active Leisure

Aquaterra - Safeguarding	Audit Review	Medium	Completed	3	7/6 (86%)
Sport & Active Leisure Team - Safeguarding	Audit Review	Medium	Completed	As above	As above

Anti-fraud

Adult Health, Social Care & Housing

Community Resource Centres - Inventories	Audit Review	Medium	Completed	2	
Payments to Domiciliary Care Providers	Audit Review & Follow-up	Medium	Not Started		9/9 (100%)

Improvement & Performance

Human Resources

Payroll - Mileage & Business Expenses	Follow-up	Medium	WIP		
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2010/11 Review - Issues previously report

9/9 (100%)

Income, refund validation and reconciliation processes.

All aspects of control of Council and Residents property.

Payroll - Testing	Follow-up	Core	WIP
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Resources & Support Services

Finance

Accounts Payable - Invoice Testing	Audit Review	High	Not Started
Accounts Receivable - Raising Of Accounts & Payments	Audit Review	High	Not Started
Procurement Compliance	Follow-up	Core	WIP
Purchase Cards	Audit Review	Medium	WIP

Property Services

Community Meals	Follow-up	Medium	Completed	3	3/3 (100%)
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Revenues, Benefits and Council Connect

Council Tax - National Fraud Initiative Single Person Discount	Corporate Work	High	WIP		
Council Tax - Student Exemptions	Follow-up	Medium	Completed	3	6/6 (100%)
Council Tax Liability - Single Person Discount	Audit Review	High	Not Started		
Housing Benefit - Overpayments	Follow-up	Medium	WIP		
Housing Benefit - Processing Claims	Audit Review	High	Not Started		

Risk & Assurance Services

Anti Fraud & Corruption Policy	Corporate Work	High	WIP
Money Laundering	Corporate Work	High	Not Started
National Fraud Initiative	Corporate Work	High	WIP

Transformation

Mobile Phones	Audit Review	High	Draft Report		
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Advice & Guidance to staff and management of the contractual arrangements and devices

Service Delivery

Environmental Services

Blue Badges	Audit Review	Medium	Not Started		
Fuel Cards / Fobs	Follow-up	Medium	Completed	3	6/6 (100%)
Parking Services - Main Car Parks	Follow-up	Core	Not Started		
Use of Council/Hired Vehicles	Audit Review	Medium	Completed	3	9/9 (100%)

Tourism Leisure & Culture

Cash - Library Services	Follow-up	Medium	Not Started		
Income Collection Roman Baths	Follow-up	Medium	Completed	4	2/2 (100%)

Avon Pension Fund

Assets and Revenues	Follow-up	Medium	Completed	4	1/1 (100%)
Governance & Strategy	Audit Review	High	Not Started		
Payroll - Audit Commission Key Controls Review	Follow-up	Medium	Completed	5	1/1 (100%)

Other Corporate Work

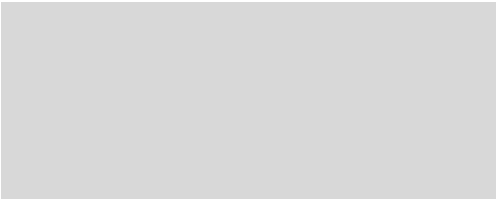
Engagement of individuals not treated as employees	Audit Review	High	WIP
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Academy Schools

Beechen Cliff	Responsible Officer	Completed	N/A
Norton Hill	Responsible Officer	Completed	N/A
Somervale	Responsible Officer	Completed	N/A
Backwell	Responsible Officer	Completed	N/A
Fosse Way	Responsible Officer		

Grants

Bus Services Operators Grant	Corporate Work	WIP		
Greater Bristol Bus Network Grant	Corporate Work	Completed	N/A	
RDA Grant	Corporate Work	Completed	N/A	
Great British Heritage Pass Claim	Corporate Work	Completed	N/A	



Unplanned Work

Oldfield Park Infants School	Follow-Up	Unplanned	3	6/4 (67%)
St.Saviours Infant School	F/U 2009/10 Review	Unplanned	4	2/2 (100%)
Business Use of Private Vehicles	Audit Review	Unplanned		
Parade Gardens Income Collection & Banking Review	Anti Fraud	Unplanned		
Property Services Contracting Review	Audit Review	Unplanned		
Expenses Review - Daily Telegraph FOI	Anti Fraud	Unplanned		
PCIDSS Consultancy	Consultancy	Unplanned		
Carbon Emmissions	Audit Certification	Unplanned		