

Appendix 1
Internal Audit Annual Plan 2010 / 2011 - Position Statement as at 30th September 2010

Planned Audit Area 2009/10	Type of Review	Risk Rating	Current Status	Audit Opinion	Recommendations Made / Accepted	Key Issues
<u>Children's Services</u>						
Children, Young People & Family Support Services						
Out of County placements	Key Controls Review	High	Quarter 3			
<u>Learning & Inclusion</u>						
Teachers' Pension return (PEN05) - opted out Schools	Key Controls Review - Core System	High	Draft Report Issued	2		Draft Report Issued
SIMS	Key Controls Review - Core System	High	Completed	4	4 Made / 4 Accepted	Access and password controls; Year end reconciliation.
Ethnic Minority Achievement Service - (R)	Key Controls Review	Medium	Quarter 3			
Travellers Education Service - (R)	Key Controls Review	Medium	Review cancelled			Cancelled at the request of the Service
Opted out school payroll - (R)	Key Controls Review	Medium	Quarter 4			
Financial Management Standard In Schools	(Abolished with effect from 15th November 2010)					
Beechen Cliff	External Assessment & Follow-up	Medium	Quarter 3			Achieved standard in Quarter 3
Broadlands Secondary School	External Assessment & Follow-up	Medium	Quarter 3			Achieved standard in Quarter 3
Chew Valley Secondary School	External Assessment & Follow-up	Medium	Quarter 3			Achieved standard in Quarter 3
Culverhay Secondary School	External Assessment & Follow-up	Medium	Review cancelled			Withdrawn from process
Haysfield School Technology College	External Assessment & Follow-up	Medium	Review cancelled			Withdrawn from process
Norton Hill Secondary School	External Assessment & Follow-up	Medium	Review cancelled			School has become an Academy
Oldfield Secondary School	External Assessment & Follow-up	Medium	Review cancelled			School is to become an Academy
Ralph Allen Secondary School	External Assessment & Follow-up	Medium	Quarter 3			School chosen to continue with an assessment
Somervale Secondary School	External Assessment & Follow-up	Medium	Review cancelled			School has become an Academy
St Gregory's Catholic Secondary School	External Assessment & Follow-up	Medium	Quarter 3			Achieved standard in Quarter 3
St Mark's CofE Secondary School	External Assessment & Follow-up	Medium	Quarter 3			Achieved standard in Quarter 3
Wellsway Secondary School	External Assessment & Follow-up	Medium	Quarter 3			Achieved standard in Quarter 3
Writhlington Secondary School	External Assessment & Follow-up	Medium	Quarter 3			School chosen to continue with an assessment

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School Audit Visits - Primary Schools						
Freshford CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	3	10 Made / 10 Accepted	8 Fully Implemented / 1 for future Implementation / 1 No longer applicable. Revised Action Plan issued covering (a) Contract approval.
Longvernal Primary School	Follow-up of 2009/10 Review	Medium	Completed	3	6 Made / 6 Accepted	4 Fully Implemented / 1 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering authorisation and renewal of contracts.
Marksbury CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	4	3 Made / 3 Accepted	2 Fully Implemented / 1 Not Implemented. Revised Action Plan issued covering the raising of official orders.
Oldfield Park Infant School	Follow-up of 2009/10 Review	Medium	Completed	5	2 Made / 2 Accepted	Both Fully Implemented
Paulton Junior School	Follow-up of 2009/10 Review	Medium	Completed	3	4 Made / 4 Accepted	2 Fully Implemented / 1 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) raising of official orders (b) authorisation of semi-official school fund expenditure.
St Andrew's CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	2	8 Made / 8 Accepted	5 Fully Implemented / 2 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) raising of official orders (b) reconciliation of school meals income (c) updating school Purchasing Policy.
St Philip's CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	4	6 Made / 5 Accepted	4 Fully Implemented / 2 Not Implemented. Revised Action Plan issued covering (a) school inventory (b) authorisation of semi-official school fund expenditure.
St Saviour's CofE Infant School	Follow-up of 2009/10 Review	Medium	Quarter 4			
Westfield Primary School	Follow-up of 2009/10 Review	Medium	Quarter 4			
Chandag Infant School	Key Controls Review	Medium	Completed	2	13 Made / 13 Accepted	Single Central Record; Issue of official orders; Completion of school meals records; Banking of school meals income; Delays in the banking of general school income; Completion of Inventory; School Fund bank reconciliation; Authorisation of school fund expenditure; Use of Petty Cash;
Clutton Primary School	Key Controls Review	Medium	Completed	4	6 Made / 6 Accepted	Single Central Record; Safer recruitment; Reconciliation of school meals income; Raising of official orders; Inventory checks; Audit of semi-official School Fund.
Midsomer Norton Primary	Key Controls Review	Medium	Completed	5	3 Made / 3 Accepted	Single Central Record; School Inventory.
Oldfield Park Junior School	Key Controls Review	Medium	Draft Report Issued	3		Draft Report Issued
Southdown Infant School	Key Controls Review	Medium	Draft Report Issued	4		Draft Report Issued
St John's (Keynsham) Primary School	Key Controls Review	Medium	Quarter 3			

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St Michael's C of E Junior School	Key Controls Review & Follow-up	Medium	Quarter 3			
St Saviour's C of E Junior School	Key Controls Review	Medium	Quarter 4			
Welton Primary School	Key Controls Review	Medium	Quarter 4			
Widcombe Junior School	Key Controls Review	Medium	Quarter 4			
School Audit Visits - Special Schools						
The Link	Follow-up of 2009/10 Review	Medium	Completed	2	13 Made / 13 Accepted	11 Fully Implented / 2 Partially Implemented. Revised action plan issued covering Governors' Terms of Reference & banking of school meals income
Fosse Way School	Key Controls Review	Medium	Quarter 4			
Children's Centre						
St Martin's Garden Childrens Centre - (R)	Key Controls Review	Medium	Quarter 3			
Strategic Planning Service						
Home to School Transport	Follow-up of 2009/10 Review	Medium	Quarter 4			
Contact Point	Key Controls Review	Medium	Completed	N/A	N/A	Contact Point is now abolished; Review carried out in order that the annual assurance statement could be authorised, for the Council to receive its final grant.
Service Delivery:						
Environmental Services						
Parking Services	Follow-up of 2009/10 Review	High	Quarter 4			
Use of Council & Hire Vehicles - (R)	Key Controls Review	High	Quarter 4			
Highway Maintenance & Term Contracts	Key Controls Review	High	Quarter 4			
Use of Council Vehicles - BSOG	Key Controls Review	High	Completed	N/A	N/A	Verification of the Bus Service Operators Grant claim
Tourism, Leisure & Culture						
SPA Operators Accounts Review	Follow-up of 2009/10 Review	Medium	Quarter 3			
Catering Contract Review	Follow-up of 2009/10 Review	Medium	Quarter 3			
Bath Tourism Plus - (R)	Key Controls Review	High	Quarter 4			
Sports & Active Leisure Team - governance arrangements - (R)	Key Controls Review	High	Completed	4	4 Made / 4 Accepted	Business Continuity Plans; Equipment inventories and checks.

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Planning & Transport Development						
Greater Bristol Bus Network	Audit of Grant Claim	High	Completed	N/A	N/A	Verification of the Greater Bristol Bus Network grant claim
<u>Development & Major Projects:</u>						
Quality assurance process	Follow-up of 2009/10 Review	High	Quarter 3			
Budgeting	Follow-up of 2009/10 Review	High	Quarter 3			
SPA Expenditure Review	Follow-up of 2009/10 Review	High	Completed	4	1 Made / 1 Accepted	Fully Implemented
West of England Partnership Office	Follow-up of 2009/10 Review	High	Quarter 4			
Consultancy & Advice	Key Controls	High	WIP On-going			WIP On-going
Employment of Consultants - Development & Regeneration - (R)	Key Controls Review	High	Quarter 4			
Grant Claim - RG20 Land Stabilisation (Combe Down Stone Mines)	Audit of Grant Claim	High	Draft Report Stage			Draft Report Stage
<u>Improvement & Performance:</u>						
Human Resources						
Payroll - Safer Recruitment	Follow-up of 2009/10 Review	High	Quarter 4			
Payroll -Variations	Follow-up of 2009/10 Review	High	Quarter 3			
Payroll	Key Controls Review - Core System	High	Draft Report Stage			Draft Report Stage
HR Data - (R)	Key Controls Review	Medium	Draft Report Stage			Draft Report Stage
Strategic Performance						
Review of statutory and local PI's (now Stretch Targets)	Key Controls Review	High	WIP On-going			WIP On-going
<u>Democratic & Legal Services:</u>						
Members' Allowances	Follow-up of 2009/10 Review	Medium	Quarter 4			
<u>Resources & Support Services:</u>						
Risk & Assurance						
Council Contract Standing Orders	Annual Review	Medium	Quarter 4			
Schools Contract Standing Orders	Annual Review	Medium	Quarter 4			
Council Financial Regulations	Annual Review	Medium	Quarter 4			
Schools Financial Regulations	Annual Review	Medium	Quarter 4			

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Budget Management Scheme	Annual Review	Medium	Quarter 4			
FMSIS Training & Support	Training & Support	N/A	WIP On-going			WIP On-going
Risk Management	Follow-up of 2008/09 Review	High	Quarter 3			
Finance						
Accounting arrangements for Asset Management	Key Controls Review	Medium	Quarter 4			
Purchase Cards	Key Controls Review	High	WIP On-going			WIP On-going
Treasury Management - new regulations - (R)	Key Controls Review - Core System	High	Quarter 4			
PCIDSS (Payment card industry data security standard)	Follow-up of 2009/10 Review	Medium	Quarter 4			
Property						
Commercial Estates	Follow-up of 2009/10 Review	High	Completed	4	3 Made / 3 Accepted	2 Fully Implemented / 1 Partially Implemented. Revised Action Plan issued covering monitoring of debt reports.
Corporate Estate Management	Follow-up of 2009/10 Review	High	Cancelled			Review Cancelled
Review of Charges & Cost Property Review	Consultancy	Medium	Completed	N/A	N/A	Requested by the Service
Primary School Meals - (R)	Key Controls Review	High	Quarter 4			
Revenues, Benefits & Council Connect						
E Pay	Key Controls Review	Medium	WIP On-going			WIP On-going
Customer Care Arrangements & Complaints	Follow-up of 2009/10 Review	High	Completed	3	5 Made / 5 Accepted	1 Fully Implemented / 4 Partially Implemented. Revised Action Plan issued covering (a) New complaints procedure (b) Corporate response standards (c) Nominated complaints officers (d) Annual report.
Council Tax	Follow-up of 2009/10 Review	High	Completed	4	4 Made / 4 Accepted	3 Fully Implemented / 1 Partially Implemented. Revised Action Plan issued covering the monthly reconciliation process.
NNDR	Follow-up of 2009/10 Review	High	Quarter 3			
Processing Claims - Housing Benefits	Follow-up of 2009/10 Review	High	Quarter 4			
Community Health & Social Care Services:						
PCT Consultation & Support	Key Controls Review / Integration Support	High	Quarter 4			
Commissioning & Contracting	Key Controls Review - Core System	High	Quarter 4			
Safeguarding Adults - People with Learning Difficulties - (R)	Key Controls Review	High	Draft Report Issued	3		Draft Report Issued

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Avon Pension Fund:						
Pensions Payroll	Key Controls Review - Core System	High	Completed	5	1 Made / 1 Accepted	Reconciliation of deductions
Administration	Key Controls Review	High	Quarter 4			
IT & Business Continuity	Key Controls Review	High	Quarter 4			
Investment Management	Key Controls Review	High	Quarter 4			
Pensions Payroll	Follow-up of 2009/10 Review	High	Quarter 3			
Pension AXIS IT System	Follow-up of 2009/10 Review	High	Quarter 4			
Anti-fraud:						
Service Delivery:						
Environmental Services						
Parking Services - Income Collection	Transaction Testing	High	Draft Report Stage			Draft Report Stage
Use of Council fuel cards - (R)	Transaction Testing	High	WIP On-going			WIP On-going
Tourism Leisure & Culture						
Heritage Services - Cash Controls	Follow-up of 2009/10 Review	High	Completed	3	5 Made / 5 Accepted	4 Fully Implemented / 1 Partially Implemented. Revised Action Plan issued covering completion of the theft prosecution policy.
Heritage Services - Income Collection Roman Baths	Transaction Testing	High	Quarter 3			
Heritage Services - Retail Security Review	Consultancy	Medium	Completed	N/A		Advice & support provided during a retail security review, led by an external consultant
Library Services - Income Collection	Transaction Testing	High	Quarter 4			
Community Health & Social Care Services:						
Personalised Budgets	Transaction Testing	High	Draft Report Stage			Draft Report Stage
Radstock Road Community Stores - (R)	Transaction Testing	Medium	Draft Report Stage			Draft Report Stage
Payments to Domiciliary Care Providers	Transaction Testing	High	Draft Report Issued	3		Draft Report Issued
Community Resource Centres - (R)	Transaction Testing	Medium	Draft Report Issued	4		Draft Report Issued
Improvement & Performance:						
Human Resources						
Payroll - Transaction testing	Follow-up of 2009/10 Review	High	Quarter 3			
Payroll - Transaction testing	Transaction Testing	High	Quarter 3			
Payroll - Mileage & Business Expenses - (R)	Transaction Testing	High	Quarter 4			
Resources & Support Services:						
Avon Pension Fund						
Avon Pension Fund - Assets & Revenues	Transaction Testing	High	Quarter 4			

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Finance						
Purchase Cards	Transaction Testing	High	WIP On-going			WIP On-going
Procurement compliance - (R)	Transaction Testing	High	Quarter 4			
Duplicate Payment Controls	Follow-up of 2009/10 Review	High	Completed	3	3 Made / 3 Accepted	All Fully Implemented
Purchase Cards	Follow-up of 2009/10 Review	High	Quarter 4			
Property						
Cash Cafeterias	Follow-up of 2009/10 Review	High	Quarter 4			
Community Meals	Transaction Testing	High	Draft Report Stage			Draft Report Stage
Revenues, Benefits & Customer Services						
Council Tax - NFI - (R)	Transaction Testing	High	WIP On-going			WIP On-going
Council Tax Liability - Breaks in Residence - (R)	Transaction Testing	High	Quarter 4			
Council Tax - Student Exemptions	Transaction Testing	Medium	Completed	3	6 Made / 6 Accepted	Student status verification; Recognised educational establishments; Minimum course requirements; Challenging distance learning; Quality checking of exemptions; Risk Register.
Housing Benefits - Processing Claims	Transaction Testing	High	Quarter 4			
Housing Benefits - Overpayments	Transaction Testing	High	Quarter 4			
Cash Collection Machines	Follow-up of 2009/10 Review	High	Quarter 3			
Risk & Assurance Services						
Anti-fraud Bulletins	Preparation & Issue	Medium	No 5 issued			
Anti-fraud & Corruption Policy (Incl. Whistleblowing Policy)	Annual Review	Medium	Quarter 4			
National Fraud Initiative	Data Matching Investigation	High	WIP On-going			WIP On-going
Money Laundering	Training / Induction	Medium	Quarter 4			
Whistleblowing Promotion/Awareness	Preparation & Issue	Medium	Quarter 4			
Joint Working with NHS Counter Fraud Team	Annual Review	Medium	Quarter 4			
Information Technology and Management:						
All Services						
Agresso I.T. System	Key Controls Review	High	Quarter 4			
CareFirst I.T. Systems	Key Controls Review	High	WIP On-going			WIP On-going
Uniform I.T. System	Key Controls Review	High	Completed	3	5 Made / 5 Accepted	Retention of evidence; Password security; Retention of contract agreements; Roles & responsibilities; User base review.

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Documentum I.T. System	Key Controls Review	High	WIP On-going			WIP On-going
RADIUS I.T. System	Follow-up of 2009/10 Review	High	Quarter 4			
COMINO I.T. System	Follow-up of 2009/10 Review	High	Quarter 4			
ONE I.T. System	Follow-up of 2009/10 Review	High	Quarter 4			
Parkmobile I.T. System	Follow-up of 2009/10 Review	High	Quarter 4			
ResourceLink I.T. System	Follow-up of 2009/10 Review	High	Quarter 4			
Transformation						
Hosted Systems - (R)	Key Controls Review	Medium	Quarter 3			
Strategy & Management						
Mouchel - Performance Management	Key Controls Review	High	Quarter 3			
Operating Systems & Network Security						
Internet / Network Controls (incl Firewall / Virus Protection)	Key Controls Review	High	Quarter 4			
<u>Unplanned Reviews: Summary of key areas of work</u>						
Lean Review - Housing Benefits new application system	Consultacy & Advice		Completed	4	3 Made / 3 Accepted	Independent verification of claims; Supporting evidence; CRB checks;
Greater British Heritage Pass - Heritage Services Nos	Consultacy & Advice		Completed	4	2 Made / 2 Accepted	No. of passes underclaimed; Formal contract available.
Home to School Transport - b/f from 2009/10	Key Controls Review		Completed	1	8 Made / 8 Accepted	Current driver CRB's; Driver ID; Risk Registers; Authorisation of Agresso invoices; Records showing vehicle quality assurance checks;
West of England Partnership Office - b/f from 2009/10	Key Controls Review		Completed	3	9 Made / 9 Accepted	Partnership joint arrangement document; The performance management framework and reporting structure; Notification of Partnership estimates; Recharging arrangements; Corporate Risk Register; Service level agreements; Business continuity plan.
Safer Recruitment - b/f from 2009/10	Key Controls Review		Completed	2	8 Made / 8 Accepted	Positive disclosures following CRB checks; Retention of CRB documentation; Verification of new employees, references & their qualifications; Requests for CRB checks;
Teachers' Pensions & PEN05 return	Audit of Annual Return		Completed	N/A	N/A	Assistance requested by Finance Service for reconciliation

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Creditors - Change of Bank details	Consultancy		Completed	N/A	N/A	Action taken following fraudulent approaches to other Councils
Major Projects - verification of contract compliance	Consultancy		Completed	N/A	N/A	Assistance provided following a challenge by an unsuccessful tenderer
HMRC Inspection	Consultancy		Completed	N/A	N/A	Work associated with a visit by a HMRC Inspector
Stage 2 Complaint	Investigation		Completed	N/A	N/A	An independent investigation on a Stage 2 complaint
Payroll overpayment	Investigation		Completed	N/A	N/A	An investigation into a substantial salary overpayment
Tourism, Leisure & Culture Service - lessons learnt	Investigation		Completed	N/A	N/A	Lessons learnt report issued following an investigation involving conflicts of interest
Heritage Cash Shortage	Investigation		Completed	N/A	N/A	Investigation into alleged cash shortages
Suspect Permit Abuse / Cleansing	Investigation		WIP On-going	N/A	N/A	Allegations of inappropriate behaviour
Primary School - school meals	Investigation		WIP On-going	N/A	N/A	School meals income unaccounted for
Whistleblowing investigation (Parking)	Investigation		WIP On-going	N/A	N/A	Allegations of inappropriate behaviour

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