

CORPORATE PROVISIONS		DAYS	SUB T	TOTAL
<b>PLANNING, REPORTING AND SERVICE DEVELOPMENT</b>				
Planning and reporting		250		
Follow Up		200		
Quality Assurance and Performance Monitoring ( Including development of Audit Manual )		70		
Development of Audit and Risk Management Software (Including improving development of library key of inherence/operation risks)		30		
Further Development of Corporate Assurance Mapping		20		
Audit Committee Reporting and Support		40	610	
<b>COUNTER FRAUD</b>	<b>SCOPE</b>			
Counter Fraud Awareness	Maintaining awareness of new initiatives, promoting fraud awareness, monitoring and	50		
NFI	Co-ordination of NFI submissions and outcomes. Included service request to amend £	50		
Grants Receivable	To identify all main external grant funding sources and development and implement a risk assessed programme of compliance assurance testing in this high risk fraud	20		
Grants Payable	To identify all grant payments made by the Council and develop and implement risk based programme of compliance assuring testing in this high risk fraud area.	20		
Cash Security	Review of cash collect points and cash security guidance & unannounced spot checks	10		
Payroll	IDEA Data interrogation/Analysis	20		
	Timesheets Authorisation	10		
	Overtime - duplicate/inflated claims	10		
	Starters and leavers	20		
Expenses & Allowances	Data Analysis to test for duplicate/inflated claims	20		
Creditor Payments	IDEA Data Interrogation	40		
Housing Tenancy	Testing to detect sub letting. Dependent on outcomes from review of planned assurance work in this area.	5		
Contingency for Fraud & Irregularity Investigations	Provision to complete investigations in progress at the year end and new cases arisin	300	575	
<b>CORPORATE GOVERNANCE</b>	<b>SCOPE</b>			
Strategic Risk Management	Review of effectiveness of Corporate Risk Management Arrangements - Test sample of effectiveness of controls in place identified in strategic risk registers to mitigate identified risks	10		
Corporate Governance	Review of the effectiveness of self assessed governance arrangements in place to inform the annual review of the effectiveness of the Council's Corporate Governance Arrangements - Test sample of arrangements in place where no other source of	10		
Scheme of Delegation	Corporate review of arrangements in place for services to establish operational schemes of delegation to ensure adequate segregation of duties and clarify over roles, responsibilities and accountability for day to day management decisions	10		
Corporate Assurance Framework	Further work to support development of a Corporate Assurance Framework	10	40	
<b>GRANT CERTIFICATION</b>	Provision to respond to service requests to certify grant claims from external funding	40	40	
<b>ADVICE AND CONSULTANCY CONTINGENCY</b>	Provision to address new and emerging risks and to complete work in progress at the 30-6-12	555	555	1820

SERVICE ACTIVITY/RISK AREA	SERVICE	PROPOSED AUDIT SCOPE	TYPE OF AUDIT WORK	TIMING PREFERENCE	DAYS	SUB T	TOTAL
<b>ACE</b>							
<b>AUDITS DEFERRED FROM 2011-12</b>							
Business Continuity	Policy & Communications	Review of overall control framework	Assurance		20		
<b>SERVICE ACTIVITIES SCHEDULED IN STRATEGIC PLAN</b>							
Corporate Communications	Policy & Communications	Support to Development of New Internet	Advice & Consultancy	July/August 2012	5		
		Review of effectiveness of Control Framework relating to New Internet	Assurance	Oct/Nov 2012	10		
Data Quality	Planning & Performance	Rolling programme of risk assessed performance indicators	Assurance		40		
Data Protection	Planning & Performance	Rolling programme of reviews:					
		Training Review	Assurance	Sept/Oct 2012	10		
		Review of Access to Personal Data on System	Assurance	Jan/Feb 2013	10		
Information Governance General	Planning & Performance	On going representation on Information Governance Group	Advice & Consultancy		3		
Partnerships Governance	Partnerships & Community Engagement	Risk Assessed Rolling Programme of Review of Partnerships Governance Arrangements	Assurance		30		
Community Engagement	Partnerships & Community Engagement	Community Building Funding	Advice & Consultancy	Sept/Oct 2012	5		
Overview & Scrutiny	Overview & Scrutiny	None. No independent assurance considered necessary by Management. Reliance placed on management assurance processes in place given the nature of service i.e It is itself a provider of assurance on the activities of other service areas.			0		<b>133</b>

## AWH

### WORK IN PROGRESS @ 30-6-12

Public Health Transition	PPP	Support to Receiver Group on due diligence	Assurance		20		
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### SERVICE ACTIVITIES SCHEDULED IN STRATEGIC PLAN

County Durham Care (In house service provider )	Adult Care	Review of overall control framework	Assurance		30		
Assessment and Review of Care Needs	Adult Care	Review of overall control framework	Assurance		20		
Management of service users finances and Property	Finance Services	Review of overall control framework	Assurance		15		
Information Governance	PPP	Caldicott Compliance	Assurance		5		
Adult Learning Service	Social Inclusion	Review of overall control framework. To incorporate request from service to review effectiveness of financial recovery arrangements	Assurance	April 2013	20		

### SERVICE REQUESTS

Personalisation/Direct Payment	Adult Care /Commissioning	Review of effectiveness of overall management of the scheme.	Assurance		30		<b>140</b>
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## CYPS

### AUDITS DEFERRED FROM 2011-12

Planning & Quality Assurance within CYPS and the Children's and Families Trust	Early Intervention & Partnership Service	Review of overall control framework	Assurance		20		
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### SERVICE ACTIVITIES SCHEDULED IN STRATEGIC PLAN

Looked After Children	Safeguarding and Specialist Services	Review of overall control framework . Service request to follow up VFM study to be incorporated.	Assurance		15		
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SERVICE ACTIVITY/RISK AREA	SERVICE	PROPOSED AUDIT SCOPE	TYPE OF AUDIT WORK	TIMING PREFERENCE	DAYS	SUB T	TOTAL
Specialist Services	Safeguarding and Specialist Services	Review of overall control framework To incorporate service request to focus upon Prevention and Early Intervention	Assurance		15		
School Admissions	County Wide Services	To further develop work undertaken previously in this area by writing a program that staff would run to interrogate Admissions data rather than having to manually input the parameters themselves	Advice and Consultancy		2		
Learning Support Services	County Wide Services	Review of overall control framework	Assurance		15		
Durham Schools Continuing Professional Development Partnership	Achievement Services	Review of overall control framework	Assurance		15		
Safeguarding of Children in Schools	Achievement Services	Review of overall control framework	Assurance		10		
Schools	Achievement Services	Financial Management. Visits to the 9 schools who had not achieved FMSIS.	Assurance		50		
		Risk Assessment of Key Schools Risks to inform future assurance needs of both the LA and the Schools Governing Bodies	Advice and Consultancy		10		
Information Governance	Early Intervention & Partnership Service	Caldicott Compliance	Assurance		5		

#### SERVICE REQUESTS

School Attendance Enforcement	County Wide Services	Fixed Penalty Notice Arrangements	Advice & Consultancy		2		
Award of additional pay in Schools	Achievement Services	Review to consider effectiveness of performance management / award arrangements.	Assurance		15		
MTFP Savings - Home to School and College Transport		VFM from corporate contracts - robustness of estimated budget savings	Assurance		5		
One Point - Integrated Services with NHS	Early Intervention & Partnership Service	Review of overall governance arrangements, financial and operational management	Assurance		15		
Troubled Families Programme	Safeguarding and Specialist Services	Review of grant governance arrangements	Assurance		10		
School Benevolent Fund		Verification of annual accounts	Third Party Assurance		5		209

## NEIGHBOURHOOD SERVICES

#### AUDITS DEFERRED FROM 2011-12

Pollution Control	EHCP - Environmental Protection	Review of overall control framework	Assurance	Oct-12	15		
Refuse & Recycling	Direct Services - Streetscene	Review of overall control framework	Assurance	2013-14	0		
Strategic Waste Management	Direct Services - Strategic Waste	Review of overall control framework	Assurance	2013-14	0		

#### SERVICE ACTIVITIES SCHEDULED IN STRATEGIC PLAN

Bereavement Services	Direct Services - Streetscene	Review of overall control framework	Assurance		15		
Non Council Services	Direct Services - Fleet	Review of policies and procedures relating to employee service/purchase schemes e.g. MOT's / Car Servicing / Taxi MOTs	Advices and Consultancy		5		
Enforcement & Education	Direct Services - Streetscene	Follow up to work commenced in 11/12 but deferred pending review of service	Assurance		10		
Construction Services and Planned Maintenance Programme	Direct Services - Building and Facilities Maintenance	Review of overall control framework	Assurance		20		
Housing Maintenance	Direct Services - Building and Facilities Maintenance	Review of overall control framework	Assurance		20		
Public Health Enforcement - Mandatory Licences	EHCP - Environmental Protection	Review of overall control framework	Assurance		10		
Events Management	Sport & Leisure - Events Management	Review of effectiveness of control framework - Compliance testing follow up of 11/12 review control framework	Assurance		10		
Stores Management	Financial Management	Review of overall control framework	Assurance		15		

SERVICE ACTIVITY/RISK AREA	SERVICE	PROPOSED AUDIT SCOPE	TYPE OF AUDIT WORK	TIMING PREFERENCE	DAYS	SUB T	TOTAL
<b>SERVICE REQUESTS</b>							
Gala Theatre	Sport & Leisure - Indoor Facilities	Review of contracting arrangements relating to productions, show settlements and merchandising	Assurance		15		
Stores Management	Technical Services Direct Services	On site processes for stores management disposal of scrap .	Advice and Consultancy - Counter Fraud Risk	Jul-12	15		
Budgetary Control	Technical Services	Duplicate receipting of invoices on Oracle and allocation of costs to budget heads.	Advice and Consultancy		5		
Cash and Income Management	Sport & Leisure - Indoor Facilities EHCP	Review of cash reconciliation and cash receipting arrangements (including analysis of alternative methods) and recovery	Assurance		15		
Energy Management	Sport & Leisure - Indoor Facilities	Review of bill payment arrangements and effectiveness of budgetary control	Assurance		10		
County Durham Sport	Sport & Leisure - Indoor Facilities	Certification of Accounts	Grant Certification		10		
Markets	EHCP - Consumer Protection	Review of Market Strategy	Advice & Consultancy		5		
MFTP Savings	Direct Services - County Fleet	Use of Council vehicles for home to work journey	Advice & Consultancy		10		
Stanley Bowls Club	Sports & Leisure	Annual Audit of Accounts	Third Party Body		5		<b>210</b>

## RESOURCES

### AUDITS DEFERRED FROM 2011-12

Oracle EBS	Corporate Finance	Application review - access and privileges set up	Assurance		20		
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### SERVICE ACTIVITIES SCHEDULED IN STRATEGIC

#### PLAN

Committee Services	Legal & Democratic Services	Review of overall control environment	Assurance		10		
Compliance with laws and regulations	Legal & Democratic Services	Representation of RIPA Working Group	Advice & Consultancy		3		
Overall Financial Management	Finance	S151 Compliance	Assurance		15		
Compliance with HR Policies and procedures	HR&OD	Compliance with flexible working policy and that contract variations correctly reflected in HR/Payroll Records	Assurance		20		
Payroll	HR&OD	Key Controls	Assurance		20		
		Taxation/Paye	Assurance		10		
General Ledger	Corporate Finance	EBS Workstream support	Advice & Consultancy		5		
		VAT	Assurance		10		
		Bank Reconciliation (excluding income)	Assurance		15		
	Financial Services	Revenues & Benefits reconciliations (Note: To exclude reconciliations from the scope of the reviews of HB, CT, NNDR and debtors)	Assurance	July/August 2012	20		
Treasury Management	Corporate Finance	Short term investments	Assurance		10		
		Banking arrangements	Assurance		15		
Provision of services to third parties	Corporate Finance	Review of SLA's for external bodies - excluding ICT which has been already subject to separate review	Assurance		15		
Procurement	Corporate Finance	Representation on SPN	Advice & Consultancy		3		
	Financial Services / Corporate Finance	Procurement Cards	Assurance		10		
Financial Planning	Financial Services	Budgetary Control and Financial Reporting	Assurance	Sept/Oct 2012	30		
P2P	Financial Services / Corporate Finance	Key Controls	Assurance		30		
Housing and Council Tax Benefits	Financial Services	Housing Benefit Grant Claim (Subsidy)	Assurance		10		
		Key Controls excluding reconciliations	Assurance		30		
NNDR	Financial Services	Key Controls(excluding reconciliations)	Assurance		25		
Council Tax	Financial Services	Key Controls(excluding reconciliations)	Assurance		30		
		Support on implementation of Local Council Tax Scheme	Advice & Consultancy		5		
Cash and Income Management	Financial Services	ICON Cash Management (including income bank reconciliation)	Assurance	Jan/Feb 2013	30		

SERVICE ACTIVITY/RISK AREA	SERVICE	PROPOSED AUDIT SCOPE	TYPE OF AUDIT WORK	TIMING PREFERENCE	DAYS	SUB T	TOTAL
		Use of Credit/Debit card terminals	Assurance	Jan/Feb 2013	5		
		Income and Debt Recovery	Assurance		25		
Information Security	ICT	Information Security Policy Compliance Reviews; - Forensic Readiness - Security Incident Management - Systems Development & Maintenance - Warranty	Assurance	Each quarter	20		
		Information Security Forum	Advice & Consultancy		3		
Business Support	ICT	Income and expenditure arrangement Project	Assurance		10		
Technical Services	ICT	Unix Security	Assurance		10		
	ICT	Windows Security	Assurance	July/August 2012	10		
	ICT	Internet Security	Assurance		10		

#### SERVICE REQUESTS

Corporate Credit Cards	Corporate Finance	Risk of inappropriate usage	Assurance	April/May 2013	5		
Collection Fund	Corporate Finance	TBA	Advice & Consultancy		5		
Leases	Corporate Finance	TBA	Advice & Consultancy		15		
Oracle EPM Project	Corporate Finance	TBA	Advice & Consultancy		5		
Oracle BI Project	Corporate Finance	TBA	Advice & Consultancy		5		
Oracle R12 Project	Corporate Finance	TBA	Advice & Consultancy		5		
Petty Cash	Financial Services / Corporate Finance	Risk of inappropriate usage	Assurance	After Sept 2012	20		
Invoice scanning and indexing arrangements	Financial Services	TBA	Advice & Consultancy	July/August 2012	5		
Information Security	ICT	Access / Password Controls	Assurance		10		
Public Services Network	ICT	TBA	Assurance		10		

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## RED

#### AUDITS IN PROGRESS @ 30-6-12

Taxi Contracts	Transport & Contract Services	Continuation of review of taxi contracts.	Advice and Consultancy		15		
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#### AUDITS DEFERRED FROM 2011-12

Implementation of new planning system	Planning & Assets	Project assurance support	Advice & Consultancy		10		
Grants	Strategy, Policy and Partnerships	Review of grants bidding protocol and control of grants claimable	Advice & Consultancy/Counter Fraud		30		
Business Durham	Economic Development & Housing	Review of overall control framework following merger of CDDC and Business Services	Assurance	Nov/Dec 2012	20		
ALMOs Contract Monitoring	Economic Development & Housing	Review of overall control framework	Assurance	Sept 2012	20		

#### SERVICE ACTIVITIES SCHEDULED IN STRATEGIC PLAN

Visit County Durham	Economic Development & Housing	Review of overall control framework	Assurance	Sept/Oct 2012	10		
Private Sector Housing	Economic Development & Housing	Review of overall control framework	Assurance	Jan/Feb 2013	15		
Housing Tenancies	Economic Development & Housing	Review of overall control framework	Assurance		30		
Supported Housing	Transport & Contract Services	Review of overall control framework	Assurance	July/August 2012	15		

#### SERVICE REQUESTS

Development Control - Mystery Shopping	Planning & Assets		Advice & Consultancy	After July 2012	10		
Project Genesis	Strategy, Policy and Partnerships		Project Assurance		30		
Projects outside of scope of corporate programme	Transport & Contract Services		Advice & Consultancy		3		
Utility Bills - Contract management system review	Planning & Assets		Advice & Consultancy		15	223	1484

#### TOTAL AUDIT RESOURCES REQUIRED

3304

Contingency  
Contingency as a % of total available days  
Contingency as a % of total days available less planning provision

855  
26%  
32%