

Children and Education

SYSTEM / ACTIVITY	DAYS	COMMENTS
<u>Core System Audits</u>		
Payroll/Personnel	20	Emphasis on personnel issues *
Creditors	15	
Budgetary Control	10	
Main Accounting	10	
Income	10	
<u>Establishment Audits</u>		
Schools	See below	Extend coverage to include former Social Services homes *
Children's Homes	15	
<u>Departmental Audits</u>		
School related:		
Financial Regime	20	Across the board school reviews *
Selected Reviews	45	
Vulnerable Children	25	
Child Protection	15	New 'non financial' audit *
Special Needs	19	
Sports and Residential Centres	15	
Youth Offending	10	
<u>IT Audits</u>		
Software licensing	10	Coverage of broader, non-financial risk areas *
Other IT audit, contingency, investigations & follow-up	6	
<u>Requested Audits, Projects and Advice</u>		
Specific projects & Reactive audits	40	
General Advice	10	
Follow-up of previous year reports	10	
High level review, Strategy, Annual Report	20	
AC Liaison	5	
TOTAL DAYS	330	
Schools details:		
Secondary schools - 29 to be audited	203	New – introduced on a 'trial' basis *
Other schools – 52 to be audited	210	
7 schools for 'self assessment'	17	
Schools - Planning and Development/Requests	50	
Total Schools Days	480	

Adult and Community Services

SYSTEM / ACTIVITY	DAYS	COMMENTS
<u>Core System Audits</u> Payroll/Personnel Creditors Budgetary Control / Main Accounting Income	20 10 30 5	Emphasis on personnel issues * Extend audit into consideration of financial strategy *
<u>Establishment Audits</u> Various visits	20	Extend coverage to Area Offices *
<u>Departmental Audits</u> Home Care Pooled budgets Partnership Arrangements Direct Payments Supporting People Contract Management	10 30 10 10 10 16	Wider reviews to include interaction with other organisations * As above *
<u>IT Audits</u> Software licensing Contingency, investigations & follow-up	10 4	Coverage of broader, non-financial risk areas *
<u>Requested Audits, Projects and Advice</u> Specific projects & Reactive audits General Advice Follow-up of previous year reports High level review, Strategy, Annual Report AC Liaison	30 5 10 15 5	
TOTAL DAYS	250	

Environmental Services

SYSTEM / ACTIVITY	DAYS	COMMENTS
<u>Core System Audits</u>		
Payroll/Personnel	15	Emphasis on personnel issues *
Main Accounting	20	
Creditors	20	
Debtors	20	
Contract - Ringway Parkman	20	Catering Contract*
Contract - Sodexo	20	
Contract - Hills Waste	20	
Contract – White Horse PFI	20	PFI Monitoring Risk*
Tenders	5	
<u>Establishment Audits</u>		
Depots – Health & Safety Audit	10	Non-Financial Risk*
<u>Departmental Audits</u>		
Property Maintenance	15	Asset Management*
Passenger Transport	10	Electronic Payments*
Corporate Procurement Unit	10	Contract Planning*
Printing & Design	10	
Emergency Planning	10	Non-Financial Risk*
<u>IT Audits</u>		
Software licensing	10	Coverage of broader, non-financial risk areas *
Other computer audit	5	
Contingency, investigations & follow-up	5	
<u>Requested Audits, Projects and Advice</u>		
Specific Projects	25	
Reactive Audits	20	
General Advice	5	
Follow-up of previous year reports	10	
High level review, Strategy, Annual Report	10	
AC Liaison	5	
TOTAL DAYS	320	

Finance and IT

SYSTEM / ACTIVITY	DAYS	COMMENTS
<u>Core System Audits</u>		
General Ledger	25	
Accounts Payable	15	
Accounts Receivable	15	
Payroll / Personnel	25	Emphasis on personnel issues *
Pension (incl. NFI)	25	Pension Fund Risk *
Loans & Investments	10	Cash Flow Risk *
<u>Departmental Audits</u>		
To be agreed	20	
<u>IT Audits</u>		Coverage of broader, non-financial risk areas *
Software licensing	10	
Other computer audit	5	
Contingencies, Investigations & Follow-up	5	
<u>Requested Audits, Projects and Advice</u>		
Specific projects & Reactive audits	5	
General Advice	10	
Follow-up of previous year reports	10	
High level review, Strategy, Annual Report	15	
AC Liaison	5	
TOTAL DAYS	200	

Corporate and Library Services

SYSTEM / ACTIVITY	DAYS	COMMENTS
<u>Core System Audits</u> Budgetary Control Creditors Contracts	5 10 5	E-Government Contracts *
<u>Departmental Audits</u> Libraries & Records Office Coroners – Porton Down Enquiry To be agreed	20 5 10	Services & Capital * Non-Financial Risk *
<u>IT Audits</u> E-Government computer systems Other computer audit	10 5	Coverage of broader, non-financial risk areas *
<u>Requested Audits, Projects and Advice</u> Specific projects, Reactive audits, Advice Follow-up of previous years reports High level review, Strategy, Annual Report	4 2 4	
TOTAL DAYS	80	

Central Management

SYSTEM / ACTIVITY	DAYS	COMMENTS
<u>Overall Planning and Management</u>		
Strategic Audit Planning	10	
Corporate Governance & Risk Management	40	Includes work related to Standards Committee
Audit Commission Liaison	5	
Performance Measurement/Benchmarking	5	Members of CIPFA Audit Benchmarking Club
<u>IT Audits</u>		Coverage of broader, non-financial risk areas
Software licensing	10	
SAN (storage area network)	15	
e-government	10	
Other computer audit	25	
Contingency, investigations & follow-up	30	
TOTAL DAYS	150	