

CYNGOR SIR POWYS COUNTY COUNCIL.

**AUDIT COMMITTEE
31st March 2011**

REPORT AUTHOR: Internal Audit Manager

SUBJECT: Internal Audit Plan 2011 / 12

REPORT FOR: Information

1.0 Planning Process

- 1.1 Internal Audit is an independent appraisal function established within the Authority to provide Management with a level of assurance on the adequacy of the internal controls in place within the Council's functions and systems.
- 1.2 The nature, extent and wide-ranging array of services that the council provides mean that Internal Audit do not have the resources to effectively cover all of the auditable areas. Instead, work has been allocated on a risk basis using cumulative audit knowledge and experience.
- 1.3 In preparing the Audit Plan, consideration has been given to the outcomes of the Council's own risk management / performance management processes and the impacts of the Council's agreed objectives in the corporate improvement plan.

In addition, all Heads of Service already have or will be given the opportunity to contribute to the audit planning process.

The result is an audit plan that effectively prioritises resources to those areas that are perceived to be the highest risk and will contribute towards the council achieving its goals.

- 1.4 Given in the table below is a breakdown of the estimated productive days available for the planning process:-

Area	Days	% of available time
Total Available Days	2010	100%
Less Administration	196	10%
Less Management	65	3%
Less Support for Services	109	5%
Less Responsive Investigations	155	8%
Less Corporate Work	144	7%
Total Programmed Days	1341	67%

1.5 The internal audit plan for the financial year 2011/12 is attached in appendix B.

1.6 The audit plan is an indication of the audit work to be undertaken in the financial year. However, there is some flexibility in the planning process to allow the Section to react to changing situations, new demands and requests from Directorates.

2.0 Decision

2.0 Whilst Internal Audit should retain independence in the planning process, it is important that Audit Committee should be satisfied that there is adequate audit coverage for the 2011/12 financial year.

Recommendation:	Reason for Recommendation:
The Internal Audit Plan should be noted and endorsed by the Audit Committee.	To ensure adequate internal audit coverage

Person(s) To Implement Decision:	Audit Manager
Date By When Decision To Be Implemented:	

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Background Information used to prepare Report:

CIPFA “Code of Practice for Internal Audit in Local Government 2003”
PCC Corporate Improvement Plans
Powys CC Corporate Risk register

APPENDIX B

Internal Audit Plan by Service for 2011/12

<u>Directorate</u>	<u>Service</u>		<u>Audit Area</u>	<u>Days</u>
Law & Gov	ICT & Customer Services	ICT	Telephones	12
Law & Gov	ICT & Customer Services	ICT	Disposal Of IT Equipment	8
Law & Gov	ICT & Customer Services	ICT	Business Continuity	8
Law & Gov	ICT & Customer Services	ICT	Remote Access	10
Law & Gov	ICT & Customer Services	Customer Services	Customer Services Points x 6	20
Law & Gov	ICT & Customer Services	Customer Services Information	Registrars x 4	12
Law & Gov	ICT & Customer Services	Management Information	Records Management	12
Law & Gov	ICT & Customer Services	Management	Data protection	10
Law & Gov	ICT & Customer Services	Corporate	Travel & Subs Expenses	3
*	*	*	*	*
Law & Gov	Human Resources	Employment	Payroll (inc Overpayments)	15
Law & Gov	Human Resources	Employment	Establishment Changes (sod)	4
Law & Gov	Human Resources	Personnel	Home Working	12
Law & Gov	Human Resources	Employment	Travel Expenses (system)	8
Law & Gov	Human Resources	Corp	Travel & Subs Expenses	3
Law & Gov	Human Resources	Personnel	Redeployment	8
Law & Gov	Human Resources	Employment	Time recording	12
Law & Gov	Human Resources	Personnel	Sickness Absence	10
Law & Gov	Human Resources	Personnel	Health & Safety	15
Law & Gov	Human Resources	Personnel	Powys Training	6
*	*	*	*	*
Law & Gov	Legal	Corporate	Travel & Sub Expenses	3
Law & Gov	Legal	Legal	Legal Services	12

Law & Gov	Legal	Democratic	Members Expenses	6
Law & Gov	Legal	Legal	Officers Code of Conduct	6
Law & Gov	Legal	Legal	Land Charges	6
*	*	*	*	*
Finance & Infrastructure	Finance	Corporate	National Fraud Initiative	15
Finance & Infrastructure	Finance	Revenues	NNDR	10
Finance & Infrastructure	Finance	Accountancy	Main Accounting	12
Finance & Infrastructure	Finance	Accountancy	Debtors	10
Finance & Infrastructure	Finance	Accountancy	Creditors	12
Finance & Infrastructure	Finance	Accountancy	Treasury Management	10
Finance & Infrastructure	Finance	Accountancy	VAT	12
Finance & Infrastructure	Finance	Accountancy	Capital	15
Finance & Infrastructure	Finance	Accountancy	Budgetary Control	8
Finance & Infrastructure	Finance	Accountancy	Central Procurement	12
Finance & Infrastructure	Finance	Corporate	Travel & Subs Expenses	3
*	*	*	*	*
Finance & Infrastructure	LES	LES	Misc B/f job	4
Finance & Infrastructure	LES	LES	Trunk Road Agency (Exit Audit)	15
Finance & Infrastructure	LES	LES	Fuel Management	8
Finance & Infrastructure	LES	LES	Parking - Parking Fines	12
Finance & Infrastructure	LES	LES	Statutory Testing & Inspections	10
Finance & Infrastructure	LES	LES	Asset Management Policy	15
Finance & Infrastructure	LES	LES	ROCC x 2 modules	25
Finance & Infrastructure	LES	LES	Building Maintenance FM	15
Finance & Infrastructure	LES	LES	Street Cleansing	10
Finance & Infrastructure	LES	LES	Street lighting	10
Finance & Infrastructure	LES	LES	Bridge Maintenance (procurement)	8
Finance & Infrastructure	LES	LES	Pool Car	10
Finance & Infrastructure	LES	LES	Service contracts (Procurement)	12

Finance & Infrastructure	LES	LES	Travel & Subsistence	4
Finance & Infrastructure	LES	LES	County Farms	8
Finance & Infrastructure	LES	LES	Waste Man Contracts (follow up)	6
Finance & Infrastructure	LES	LES	Waste Man -Bring Sites (follow up)	6
Finance & Infrastructure	LES	LES	One stop Shop -Plant & Equipment	12
Finance & Infrastructure	LES	LES	Depots x 5	20
Finance & Infrastructure	LES	LES	Grounds Maintenance	10
Finance & Infrastructure	LES	LES	LEI Procurement Process	15
*	*	*	*	*
Perf, Parts & Coms	Perf, Parts & Coms	Policy & research	Environmental Audit	20
Perf, Parts & Coms	Perf, Parts & Coms	Policy & research	Energy Management Follow up	6
Perf, Parts & Coms	Perf, Parts & Coms	Corporate	Travel & Subs Expenses	3
Perf, Parts & Coms	Perf, Parts & Coms	Performanace	Authorisation of Creditors	3
*	*	*	*	*
External Client	BBNP	BBNP	BBNP	32
External Client	BBNP	European Grants	Collaborate8	5
*	*	*	*	*
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Misc b/f job	4
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Out of Hours Emergency Care	9
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Social Care Establishments x 4	16
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Grants to Vol Body (follow up)	8
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Aids to Mobility	10
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Contract - Care Agencies	15
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Transfer of Care	12
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Respite Care (follow up)	6
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Care Needs Assessment	15
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Independent living Fund	15
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Travel & Subs Review	4
Care and Wellbeing	Social Care -Adults	Social Care - Adults	Public Contribution towards Care	10

Care and Wellbeing *	Social Care -Adults *	Social Care - Adults *	LD Contracted Services *	15
Care and Wellbeing	Pub Prot & Housing	Housing	DFG/ Adaptations	10
Care and Wellbeing	Pub Prot & Housing	Audit	Misc B/f job	4
Care and Wellbeing	Pub Prot & Housing	Environmental Health	Private Water Supplies	8
Care and Wellbeing	Pub Prot & Housing	Environmental Health	Health & Safefy Audit	12
Care and Wellbeing	Pub Prot & Housing	Corporate	Travel & Sub	4
Care and Wellbeing	Pub Prot & Housing	Housing	Homeless	12
Care and Wellbeing	Pub Prot & Housing	Housing	Repair & Maintenance	8
Care and Wellbeing	Pub Prot & Housing	Trading Standards	Trading Standards Policy	12
Care and Wellbeing	Pub Prot & Housing	Housing	Grants -Withybeds Gypsy Site	4
Care and Wellbeing	Pub Prot & Housing	Housing	Housing Allocations	10
Care and Wellbeing *	Pub Prot & Housing *	Housing *	Prog Housing Maintenance (Procure) *	12
Care and Wellbeing	Schools & Inclusion	Schools	Welshpool High	6
Care and Wellbeing	Schools & Inclusion	Support	School Attendance System	12
Care and Wellbeing	Schools & Inclusion	Support	Business Continuity	2
Care and Wellbeing	Schools & Inclusion	Support	Free School Meals	5
Care and Wellbeing	Schools & Inclusion	Support	Out of School Clubs	10
Care and Wellbeing	Schools & Inclusion	Support	Fair Funding	10
Care and Wellbeing	Schools & Inclusion	Support	Post 16 Funding Formula	5
Care and Wellbeing	Schools & Inclusion	Support	School Funds and Bank Accounts	6
Care and Wellbeing	Schools & Inclusion	Support	Schools Financial Managements System	15
Care and Wellbeing	Schools & Inclusion	Support	Unofficial Assets / Voluntary Funds (call in)	20
Care and Wellbeing	Schools & Inclusion	Inclusion	Home Schooling	8
Care and Wellbeing	Schools & Inclusion	School Support	Governors Support Unit	8
Care and Wellbeing	Schools & Inclusion	Schools	Primary School x 20	70
Care and Wellbeing	Schools & Inclusion	Schools	High Schools x 6	48

Care and Wellbeing	Schools & Inclusion	Schools	Schools in Procurement VFM	20
Care and Wellbeing	Schools & Inclusion	Support	WAG Grants	25
Care and Wellbeing	Schools & Inclusion	Corporate	Travel & Subs Expenses	4
*	*	*	*	*
Care & Wellbeing	Children Services	Childrens	Leaving Care	8
Care & Wellbeing	Children Services	Childrens	Adoption	10
Care & Wellbeing	Children Services	Childrens	Care Needs Assessment	12
Care & Wellbeing	Children Services	Childrens	Multi Agency Approval Panel	10
Care & Wellbeing	Corporate	Corporate	Travel & Subs Expenses	4
*	*	*	*	*
Leisure & Recreation	Leisure	Leisure Centres	Leisure Centres x 5	40
Leisure & Recreation	Leisure	Leisure Centres	Vending (follow Up)	5
Leisure & Recreation	Leisure	Leisure Centres	Leisure Income Collection System	15
Leisure & Recreation	Recreation	Youth	Youth Services (follow up)	12
Leisure & Recreation	Catering & Cleaning	Catering	School Meal Income & Arrears	20
Leisure & Recreation	Catering & Cleaning	Catering	Lakeside Resturant	5
Leisure & Recreation	Catering & Cleaning	Catering	County Hall Resturant	5
Leisure & Recreation	Leisure	Leisures Centres	Staff Training -Core Competences	10
Leisure & Recreation	Corporate	Corporate	Travel & Subs Expenses	4
*	*	*	*	*
Ecomonic & Regen	Ecomonic & Regen	Tourism	On- Going Travel Enquiry	8
Ecomonic & Regen	Ecomonic & Regen	Tourism	European Grant	16
Ecomonic & Regen	Ecomonic & Regen	Planning	Development Control	12
Ecomonic & Regen	Corporate	Corporate	Travel & Subs Expenses	3
				1352

