

Stroud District Council-Internal Audit Plan 2018-19

Audit Activity	Service	Type	Category	Identified Activities	Current provision 515 Days	10% Reduction 463 Days	Comments
Deferred activity from 2017/18							
Homelessness	Customer Services	Audit	High-Op	12	12	12	
New activity for 2018/19							
Business Continuity	Customer Services	Consultancy	High-St	15	15	15	
Business Rates - Valuation List	Customer Services	Audit	High-Op	15	15	15	
Subscription Rooms (Risk Management)	Customer Services	Audit	High-St	13	11	11	
The Pulse (Dursley Pool)-Income Collection-Limited Assurance Follow Up	Customer Services	Audit	High-Op	16	16	11	Assume key controls work not required-reduced days/scope.
Multi Services Contract	Customer Services	Consultancy	High-St	17	17	17	
Workforce Plan-transitional arrangements	Customer Services	Consultancy	High-Op	15	15	15	
Food Hygiene Inspections	Development Services	Audit	High-Op	11	0	9	Assume key controls work not required-add back into plan-reduced days/scope.
BACS	Finance	Audit	High-Op	5	5	5	
Capital Programme Limited Assurance Follow Up	Finance	Audit	High-St	11	11	11	
Communications (publication of financial information)	Finance	Audit	High-St	12	12	12	
Insurance	Finance	Audit	High-Op	13	13	13	
Local Government Pension Scheme Limited Assurance Follow Up	Finance	Audit	High-Op	10	10	10	
Treasury Management	Finance	Audit	High-Op	13	13	13	
Budget Savings HRA -Delivery Plan(CCR5)	Tenant and Corporate Services	Audit	High-St	17	16	16	
Contract Management (M & E payment mechanisms)	Tenant and Corporate Services	Audit	High-Op	17	17	17	
Competency Framework	Tenant and Corporate Services	Audit	High-Op	12	11	11	
De-pooling of Rents	Tenant and Corporate Services	Consultancy	High-Op	10	10	10	
ICT Audits (TBC)	Tenant and Corporate Services	Audit	High-St	22	22	22	Core activity only. Any additional activity would be at the contracted day rate.
IR35s	Tenant and Corporate Services	Audit	High-Op	13	13	13	
Information Management (GDPR)	Tenant and Corporate Services	Audit	High-St	17	17	12	Assume key controls work not required-reduced days/scope.
Property Maintenance	Tenant and Corporate Services	Audit	Med-Op	17	0	13	Assume key controls work not required-add back into plan-reduced days/scope.
Risk Management (Contracts)	Tenant and Corporate Services	Audit	High-St	17	17	16	Assume key controls work not required-reduced days/scope.
Settlements	Tenant and Corporate Services	Audit	High-St	8	8	8	
Budget Savings (CCR1)	Corporate Team	Audit	High-St	17	17	17	
Workforce Plan-programme/project management	Corporate Team	Audit	High-St	17	17	17	
Debt Collection-Recovery	Corporate Team	Audit	High-Op	17	17	17	
Other							
Fraud awareness, investigation and detection (including National Fraud Initiative)				35	35	28	Reduce days-Fraud-may need to buy back if in year demand excess of core.
Management (inc Annual Governance Statement -preparation and assurance framework)				51	51	46	Reduce days-AGS not undertaken by CIA in 18/19.
Provision of control advice				4	4	4	
Recommendation monitoring				5	5	5	
External Audit							
Key Controls	Finance	Audit	High-Op	50	50	0	May need to buy back/reprofile if external audit require key control activities. It should be noted that the impact of a 10% reduction this year has been managed in the main through not undertaking key controls work as these activities have been covered historically each year however, a cyclical programme will need to be put in place for future years and this will impact upon the level of future assurance that can be provided within the budgeted days.
To complete ongoing activities							
Community Infrastructure Levy	Development Services	Audit	High-Op	6	6	6	
Post Project Reviews	Corporate Team	Audit	High-St	3	3	3	
Licensing	Development Services	Audit	Med-Op/High-Op	10	10	9	
Procurement	Tenant and Corporate Services	Audit	High-St	4	4	4	
Activities not taken forward to the 18/19 plan							
Cashiers Office	Customer Services	Audit	Med-Op	17	0	0	Cover any changes under 'Workforce plan-transitional arrangements'.
Journals	Finance	Audit	High-Op	12	0	0	Consider for next year.
Money Laundering Regulations 2017	Finance	Audit	High-Op	12	0	0	Regulations require regular compliance review. Consider for next year.
Complaints-Tenant Services	Tenant and Corporate Services	Audit	High-Op	12	0	0	Audited during 16/17-recommendations to be taken forward by management.
Disclosure and Barring Service Checks	Tenant and Corporate Services	Audit	High-Op	12	0	0	Consider for next year.
HR Policies - Capability Policy & Grievance and Conflict Resolution Policy and Procedure	Tenant and Corporate Services	Audit	High-Op	17	0	0	Consider for next year.
Leavers	Tenant and Corporate Services	Audit	Med-Op	12	0	0	Consider for next year.
Canal Project (Risk Management)	Corporate Team	Audit	High-Op	12	0	0	Pending future decisions. If required, could be a commissioned activity.
Staff Expenses	Corporate Team	Audit	Med-Op	17	0	0	Consider for next year.
Grants	Corporate Team	Audit	Med-Op	17	0	0	Consider for next year.
Total Days				543	515	463	
10% cash budget reduction						£13,320	