

<b>Report of:</b>	<b>Chief Internal Auditor</b>
<b>Contact Officer:</b>	<b>Stephen Baddeley</b>
<b>Telephone No:</b>	<b>4415</b>
<b>Report Track:</b>	<b>Audit &amp; Governance Committee only</b>

**AUDIT & GOVERNANCE COMMITTEE**  
**21 MARCH 2017**  
**INTERNAL AUDIT PLAN FOR 2017-18**

**1 Purpose of Report**

- 1.1 To present to the Audit & Governance Committee the Internal Audit Plan for 2017-18.

**2 Recommendations**

- 2.1 That the Committee approves the Audit Plan for 2017-18.

**3 Key Issues and Reasons for Recommendation**

- 3.1 Internal Audit has a duty to provide the Council with an annual opinion on the effectiveness of its internal control environment and governance arrangements. The work of Internal Audit is also used as one of the sources of assurance for the Annual Governance Statement.
- 3.2 Internal Audit is required to produce a plan of work to ensure that it can give an appropriate opinion on the Council's key risk areas and systems and provide sufficient coverage for the production of the Annual Governance Statement.
- 3.3 The Audit Plan is determined via a risk assessment exercise and the results of that exercise are detailed in the report along with the resources available within the team to deliver the work. The planned work is deemed to be sufficient to ensure that Internal Audit can deliver an appropriate opinion on the control environment and governance arrangements at the Council.

## 4 Report Detail

- 4.1 Internal Audit is an assurance function which primarily provides an independent and objective opinion to the Council on its governance arrangements and internal controls. The Internal Audit Section does this by conducting an independent appraisal of all the Council's activities, financial and otherwise. It provides a service to the whole of the Council and to all levels of management.
- 4.2 To provide this assurance Internal Audit conducts an annual risk assessment and determines an audit plan for the year.
- 4.3 Meetings are held with Heads of Service and the Council's s151 Officer as part of the risk assessment process to obtain views and comments in relation to the composition of the Internal Audit Plan. Comments are also invited from the External Auditor.
- 4.4 A copy of the full audit needs assessment undertaken for 2017-18 is attached as Appendix 2. This shows two elements:-
- The areas delivered as a Shared Service with Stafford Borough Council; and
  - Those services solely delivered by Cannock Chase District Council.
- 4.5 The risk assessment uses a number of factors to calculate a risk score for each area and the resulting scores are banded into three risk categories
- High (scores over 100);
  - Medium (scores 50-99); and
  - Low (scores upto 49).
- 4.6 As in previous years the audit areas have then been ranked by the risk category to determine those audits that will be undertaken in 2017-18.
- 4.7 The outcome of the risk assessment has resulted in the following categorisation of risk scores:

### **Audit Universe – Number of Audits by Risk**

	Cannock Chase	Shared
High	1	5
Medium	66	37
Low	0	0
<b>Total</b>	<b>67</b>	<b>42</b>

4.8 The resource available for the delivery of the Audit Plan across both authorities in 2017-18 is 660 days, the full details are shown in Appendix 3. This is considered sufficient to cover enough work to adequately inform the Annual Audit Opinion for 2017-18.

4.9 This is broken down into:

<b>Allocation of Resources to Audit Plan Requirements</b>			
<b>Shared Service Audits</b>			<b>200</b>
<b>Cannock Specific Audits</b>			<b>200</b>
Stafford Specific Audits			200
IT Audit Plan			60
<b>Total Days</b>			<b>660</b>

4.10 The resources available within the Internal Audit Section were then compared to the risk assessment in order to determine those audits that will be undertaken in 2017-18 and form the basis of the Audit Plan, with priority given to the highest risk scoring areas. Although most of the work of the team is contained in the Audit Plan some time is also set-aside for other work carried out by the team. This includes fraud related work, other consultancy reviews, provision of ad hoc advice and special investigations.

4.11 Internal Audit has sufficient resources to review all of the High Risk areas in the risk assessment for the Cannock Chase specific audits (those scoring 100 or higher) and a proportion of the medium risk areas, i.e. those with a score over 85. However a decision has been taken not to include one of the High Risk Audits. Refuse Collection & Recycling due to the changes in service delivery in the year.

4.12 The Audit Plan for 2017-18 covering the Shared Service Audits and the Cannock Chase Specific Audits is included in Appendix 1.

4.13 The Cannock Chase Specific Audit Plan equates to 14 out of a possible 67 audits that have been risk assessed (approximately 21%) and comprises 10% (1/1) of the High Risk areas and 20% (13/66) of the medium risk areas (those with a score of 86 or more).

4.14 In addition to the Cannock Chase Specific work 10 audits have been included for Shared Service areas. This comprises all of the High Risk areas (5/5) and 5 of the 37 (approximately 14%) medium risk areas (those scoring over 85). The plan equates to 24% of the 42 Shared Service Audits that have been identified.

4.15 For the large financial systems which appear on the Audit Plan annually (Housing Benefits, Council Tax, NNDR and Payroll) the section reviews a portion of the system in detail each year. This provides full coverage of the system over a 2-3 year period.

4.16 This year the audits have also been categorised into 3 types:

- Key Finance Systems – these are the major finance systems of the Council, e.g. Council Tax, Payroll, General Ledger.
- Assurance Functions – These are functions which provide the Council with information about how well other systems are operating e.g. risk management, performance management and budget monitoring.
- Operational Audits – These are the functions of the Council which provide a service to the public or ensure that the Council functions operate e.g. Grounds Maintenance, Housing Allocations and Food Safety Inspections.

4.17 The Audit Plan has been split across the 3 audit types as follows:

	<b>Number</b>	<b>%</b>
Key <u>Finance</u> Systems	9	38
Assurance Functions	1	4
Operational Audits	14	58
<b>Total</b>	<b>24</b>	<b>100</b>

4.18 It is considered that the current resources of the Internal Audit section will allow sufficient work for an appropriate opinion to be given on the Council's key risk areas and systems and provide sufficient coverage for the production of the Annual Governance Statement.

4.19 The risk based approach to audit planning results in a comprehensive range of audits that are undertaken during the course of the year to support the overall opinion on the control environment. Examples include:-

- system based reviews of all key financial systems that could have a material impact on the Council's financial statements e.g. payroll, creditors;
- regulatory audits of Council establishments e.g. Sheltered Housing Schemes; and
- system based reviews of departmental systems/service areas e.g. Homelessness, Procurement and corporate processes.

4.20 The IT Audit Plan for 2017-18 has not yet been developed; this will be presented to a future meeting of the Audit & Governance Committee for approval.

## **5 Implications**

### **5.1 Financial**

None

### **5.2 Legal**

None

### **5.3 Human Resources**

None

### **5.4 Section 17 (Crime Prevention)**

None

### **5.5 Human Rights Act**

None

### **5.6 Data Protection**

None

### **5.7 Risk Management**

None

### **5.8 Equality & Diversity**

None

### **5.9 Best Value**

None

## **6 Appendices to the Report**

Appendix 1 – Internal Audit Plan 2017-18

Appendix 2 – Audit Needs Assessment 2017-18

Appendix 3 – Available Audit Resources 2017-18

## **Background Papers**

- Audit Plan File

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**Appendix 1****Internal Audit Plan for 2017-18****Shared Service Audits**

<b>Audit Area</b>	<b>System Description</b>	<b>Council Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Housing Benefits	A review of the systems and procedures in place to assess entitlement and to make payments in relation to Housing & Council Tax Benefit.	Customers/ Better Health Outcomes	Key Finance System	Head of Financial Management	25	<b>High</b>
Council Tax	A review of the systems and procedures in place to calculate the liability, issue bills, collect income and monitor arrears in relation to Council Tax.	Corporate	Key Finance System	Head of Financial Management	20	<b>High</b>
National Non-Domestic Rates	A review of the systems and procedures in place to calculate the liability, issue bills, collect income and monitor arrears in relation to Business Rates.	Corporate	Key Finance System	Head of Financial Management	20	<b>High</b>
Payroll	A review of the systems and procedures for the accurate payment of employees and other costs associated with employment to other bodies e.g. Tax, NI and Pensions.	Corporate	Key Finance System	Head of HR	20	<b>High</b>
Pensions Assurance for the County	A review of the Pension arrangements & deductions to provide assurance to the Pension Fund	N/A	Key Finance System	Head of HR	10	<b>High</b>

Audit Area	System Description	Council Priority	Type	Service Lead Officer	Planned Days	Rank
Capital Strategy & Capital Programme - Includes s106 Arrangements & Bidding for External Funds	A review of the delivery and execution of the Council's capital projects. This review will include looking at the capital strategy and procedures for compiling the Capital Programme	Corporate	Key Finance System	Head of Financial Management	20	<b>Medium</b>
General Ledger	A review of the systems and procedures around the Council's General Ledger system to record the financial transactions of the Council and aid in the production of the statutory financial statements.	Corporate	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Treasury Management	A review of the systems and procedures in place to arrange and record the Council's loans and investments and to ensure that the Council has sufficient cash flow to meet its needs and any surpluses are invested.	Corporate	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Pest & Dog Control (Note 1)	A review of the arrangements in place to deliver Pest Control and Dog collection functions across both Councils.	Cleaner and Safer Environments	Operational Audit	Head of Environment & Health	20	<b>Medium</b>
E-Payments & residual cash income	A review of income via E-payments and the residual cashiering functions.	Corporate	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Total Days					195	

Note 1 – Although not a Shared Service as Stafford BC provide the Pest & Dog Control provisions for Cannock Chase DC under contract one review will be carried out.



### Cannock Specific Audits

Audit Area	System Description	Priority	Type	Service Lead Officer	Planned Days	Rank
Refuse Collection and Recycling	A review of the systems and procedures in place for the collection of domestic and trade refuse and the provision of recycling. To include the income collection and charging relating to trade refuse including the bulking and bailing contract	Cleaner and Safer Environments	Operational Audit	Environment & Healthy Lifestyles	15	High
Private Sector Housing Grants	A review of the policies and procedures for the administration and funding of Housing Grants including Disabled Facility and Home Security Grants.	Better Health Outcomes	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Property Management	A review of the operation of the Council's Property Portfolio covering Sale Shops, Markets & Town Centre.	Customers	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Landscape Development	A review of the design and letting/contract management of landscape development schemes.	Cleaner and Safer environments	Operational Audit	Economic Development	15	Medium
Car Parking Arrangements	A review of the systems and procedures in place for the management of the Off-street car parks scheme	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	Medium

<b>Audit Area</b>	<b>System Description</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Asset Management	A review of the systems and procedures in place to manage and maintain the Council's physical assets and property portfolio in line with corporate priorities & needs.	Customers	Assurance	Economic Development	10	<b>Medium</b>
Strategic Housing	A review of the systems and procedures in place for the Council's development and implementation of its Strategic Housing functions. To cover all responsibilities such as Housing Needs Surveys, District Stock Condition Surveys etc. (excludes Landlord responsibilities)	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Planning - Local Plan/Forward Planning	A review of the systems and processes in place to deliver the Council's strategic housing functions.	More & Better Housing	Operational Audit	Economic Development	10	<b>Medium</b>
Lease Holder Recharges	A review of the calculation and recovery of recharges to Leaseholders (e.g. leased flats, insurance, service charges etc.)	More & Better Housing	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Cemeteries	A review of the operations of the Council's cemetery and associated bereavement provisions	Cleaner and Safer environments	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Scheme Managers and Sheltered Accommodation	A review of the operation of sheltered accommodation and housing schemes for the elderly	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>

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<b>Audit Area</b>	<b>System Description</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Non-Housing Maintenance	A review of the systems and procedures in place to carry out repairs and maintenance of the Council's properties (excluding Housing Stock)	More & Better Housing	Operational Audit	Economic Development	15	<b>Medium</b>
Electoral Registration & Elections	A review of the systems and procedures for the maintenance of the Electoral Register and the organisation of elections	Customers	Operational Audit	Governance & Corporate Services	15	<b>Medium</b>
Homelessness Provisions & Housing Options Team	A review of the systems and procedures to provide temporary accommodation or support residents faced with homelessness.	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
					200	

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**Appendix 2****Cannock Chase District Council Audit Needs Assessment****Shared Service Areas**

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Risk Category</b>
Housing Benefits	Cleaner and Safer environments	Key Finance System	Head of Financial Management	30	<b>High</b>
Council Tax	Cleaner and Safer environments	Key Finance System	Head of Financial Management	25	<b>High</b>
National Non-Domestic Rates	Cleaner and Safer environments	Key Finance System	Head of Financial Management	25	<b>High</b>
Payroll	Cleaner and Safer environments	Key Finance System	Head of HR	25	<b>High</b>
Pensions Assurance for the County	Cleaner and Safer environments	Key Finance System	Head of HR	10	<b>High</b>
Capital Strategy & Capital Programme - Includes s106 Arrangements & Bidding for External Funds	Cleaner and Safer environments	Key Finance System	Head of Financial Management	20	<b>Medium</b>
General Ledger	Cleaner and Safer environments	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Treasury Management	Cleaner and Safer environments	Key Finance System	Head of Financial Management	25	<b>Medium</b>
E-Payments & residual cash income	Cleaner and Safer environments	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Staff Expenses	Cleaner and Safer environments	Operational Audit	Head of HR	20	<b>Medium</b>
Insurance	Cleaner and Safer environments	Assurance	Head of Governance	25	<b>Medium</b>
Procurement	Cleaner and Safer environments	Assurance	Head of Governance	20	<b>Medium</b>
Budgetary Control & Budget Setting	Cleaner and Safer environments	Assurance	Head of Financial Management	25	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Risk Category</b>
Capital Accounting	Cleaner and Safer environments	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Creditors	Cleaner and Safer environments	Key Finance System	Head of Financial Management	25	<b>Medium</b>
Risk Management	Cleaner and Safer environments	Assurance	Head of Governance	15	<b>Medium</b>
Building Control & Inspection	Cleaner and Safer environments	Operational Audit	Head of Economic Development	15	<b>Medium</b>
Banking Arrangements	Cleaner and Safer environments	Operational Audit	Head of Financial Management	10	<b>Medium</b>
LTB Compliance & Social Housing Fraud Team	Cleaner and Safer environments	Operational Audit	Head of Financial Management	20	<b>Medium</b>
Leasing	Cleaner and Safer environments	Operational Audit	Head of Financial Management	20	<b>Medium</b>
Housing Benefits Overpayment Team	Cleaner and Safer environments	Operational Audit	Head of Financial Management	15	<b>Medium</b>
Central Recharge Processes	Cleaner and Safer environments	Operational Audit	Head of Financial Management	14	<b>Medium</b>
Value Added Tax	Cleaner and Safer environments	Operational Audit	Head of Financial Management	20	<b>Medium</b>
LTB Compliance Team	Cleaner and Safer environments	Operational Audit	Head of Financial Management	15	<b>Medium</b>
Staff Timekeeping & Leave	Cleaner and Safer environments	Operational Audit	Head of HR	20	<b>Medium</b>
Bank Reconciliation	Cleaner and Safer environments	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Grants Procedures (Grants to the Council)	Cleaner and Safer environments	Operational Audit	Head of Financial Management	10	<b>Medium</b>
CRB Policy & Procedures	Cleaner and Safer environments	Assurance	Head of HR	10	<b>Medium</b>
Use of Purchasing Cards	Cleaner and Safer environments	Operational Audit	Head of Financial Management	15	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Risk Category</b>
Court Fees & Recovery, Legal Admin & Case Management System	Cleaner and Safer environments	Operational Audit	Head of Law & Administration	14	<b>Medium</b>
Reprographics (inc photocopiers)	Cleaner and Safer environments	Operational Audit	Head of Technology	15	<b>Medium</b>
Sundry Debtors	Cleaner and Safer environments	Key Finance System	Head of Financial Management	25	<b>Medium</b>
Re-evaluation, Regrade and Honoraria Procedures	Cleaner and Safer environments	Operational Audit	Head of HR	15	<b>Medium</b>
LTB Control Section (Include DIPS)	Cleaner and Safer environments	Operational Audit	Head of Financial Management	20	<b>Medium</b>
Civil Contingencies (Emergency Planning, Business Continuity)	Cleaner and Safer environments	Assurance	Head of Governance	20	<b>Medium</b>
Training/Development, Staff Appraisals & PETS	Cleaner and Safer environments	Operational Audit	Head of HR	14	<b>Medium</b>
Managing Absence	Cleaner and Safer environments	Assurance	Head of HR	15	<b>Medium</b>
Telecommunications Arrangements	Cleaner and Safer environments	Operational Audit	Head of Technology	20	<b>Medium</b>
Recruitment & Selection Procedures	Cleaner and Safer environments	Assurance	Head of HR	15	<b>Medium</b>
Car Loans/Leasing	Cleaner and Safer environments	Operational Audit	Head of HR	14	<b>Medium</b>
Fairer Charging Service	Cleaner and Safer environments	Operational Audit	Head of Financial Management	20	<b>Medium</b>
Mortgages	Cleaner and Safer environments	Operational Audit	Head of Financial Management	14	<b>Medium</b>

## Cannock Chase DC Specific Audits

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Office</b>	<b>Planned Days</b>	<b>Rank</b>
Refuse Collection and Recycling	Cleaner & Safer Environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>High</b>
Private Sector Housing Grants	Better Health Outcomes	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Landscape Development	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Property Management	Customers	Operational Audit	Economic Development	15	<b>Medium</b>
Car Parking Arrangements	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Asset Management	Customers	Assurance	Economic Development	10	<b>Medium</b>
Strategic Housing	More & Better Housing	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Planning - Local Plan/Forward Planning	More & Better Housing	Operational Audit	Economic Development	10	<b>Medium</b>
Cemeteries	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Lease Holder Recharges	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Scheme Managers and Sheltered Accommodation	More & Better Housing	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Non-Housing Maintenance	More & Better Housing	Operational Audit	Economic Development	15	<b>Medium</b>
Electoral Registration & Elections	Customers	Operational Audit	Governance & Corporate Services	15	<b>Medium</b>



<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Office</b>	<b>Planned Days</b>	<b>Rank</b>
Homelessness Provisions & Housing Options Team	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Public Relations & Marketing	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Ethical & Governance Framework	Customers	Assurance	Governance & Corporate Services	15	<b>Medium</b>
Economic Development & Tourism Exclude the LEP)	Better Jobs and Skills	Operational Audit	Economic Development	10	<b>Medium</b>
Environmental Protection/Pollution Control	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
HRA Business Plans	More & Better Housing	Key Finance System	Housing & Partnerships	10	<b>Medium</b>
Allocations & Voids	More & Better Housing	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Licensing & Hackney carriages	Cleaner & Safer Environments	Operational Audit	Economic Development	10	<b>Medium</b>
Community Engagement & Consultations	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Utilities Management	Customers	Operational Audit	Economic Development	10	<b>Medium</b>
Information Management	Customers	Assurance	Governance & Corporate Services	10	<b>Medium</b>
Grounds Maintenance	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Customer Services (CRM, Reception, Social Alarms etc.)	Customers	Operational Audit	Governance & Corporate Services	15	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Office</b>	<b>Planned Days</b>	<b>Rank</b>
Countryside Management & Rangers Service	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Grants to Voluntary Organisations & Subscriptions	Customers	Operational Audit	Head of Financial Management	5	<b>Medium</b>
Housing Property Services	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Housing Maintenance	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Rent Debit, Collection & Arrears	More & Better Housing	Key Fiannce System	Housing & Partnerships	10	<b>Medium</b>
Sale of Council Houses	More & Better Housing	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Mortuary & Assisted Burials	Cleaner and Safer environments	Operational Audit	Economic Development	10	<b>Medium</b>
Pest Control	Cleaner and Safer environments	Operational Audit	Economic Development	10	<b>Medium</b>
Street Cleansing	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Public Health & Other Enforcement	Cleaner & safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Leisure & Culture Major Projects	Cleaner & Safer Environments / Better Health Outcomes	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Urban Forestry Management & Tree Preservation Orders	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Localism Act and Transparency Agenda arrangements	Customers	Operational Audit	Corporate	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Office</b>	<b>Planned Days</b>	<b>Rank</b>
Business Planning, Performance Management & Corporate Plans	Customers	Assurance	Governance & Corporate Services	15	<b>Medium</b>
Local Enterprise Partnership Arrangements / Combined Authority	Better Jobs and Skills / More and Better Housing	Operational Audit	Economic Development	10	<b>Medium</b>
Land charges	customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Fleet Management & Garage Workshop	Cleaner and Safer environments	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Cleaning & Caretaking Provision	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Health & Safety	Customers	Assurance	Governance & Corporate Services	10	<b>Medium</b>
Members Allowances, PCs & Other Expenses	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Local Strategic Partnership	Customers	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Miscellaneous Engineering Functions (Christmas Decorations, Public Clocks, Bus Stations, Street Furniture & Land Drainage)	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Democratic Services	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Culture & Leisure Services Contract Monitoring (Client Function)	Better Health Outcomes	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Allotments	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Office</b>	<b>Planned Days</b>	<b>Rank</b>
Development Control (Planning Applications & Enforcement)	Cleaner & Safer Environments	Operational Audit	Economic Development	10	<b>Medium</b>
CCTV	Cleaner and Safer environments	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Stores Function	More & Better Housing	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Residents & Tennent Support and Advice Arrangements	More & Better Housing / Customers	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Safeguarding Children & Vulnerable Adults	Customers	Assurance	Housing & Partnerships	15	<b>Medium</b>
Civic Expenses, (Hospitality, Regalia, Chairman's Fundraising & Ball etc.) to include Town Twinning	Customers	Operational Audit	Managing Director	10	<b>Medium</b>
Estate Management & Caretakers	More & Better Housing	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Support Services Admin	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Community Infrastructure Levy	Customers	Operational Audit	Economic Development	10	<b>Medium</b>
Miscellaneous Housing Act Responsibilities & Empty Homes Scheme	More & Better Housing	Operational Audit	Economic Development	10	<b>Medium</b>
Equality and Diversity	Customers	Assurance	Governance & Corporate Services	10	<b>Medium</b>
Food Safety Inspections and Enforcement	Cleaner and Safer environments	Operational Audit	Economic Development	10	<b>Medium</b>
Local Authority Health & Safety Inspection & Enforcement	Cleaner and Safer environments	Operational Audit	Economic Development	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Office</b>	<b>Planned Days</b>	<b>Rank</b>
New Social Housing Building Schemes	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Accommodation Project	Customers	Operational Audit	Managing Director	10	<b>Medium</b>
Dog Control	Cleaner and Safer environments	Operational Audit	Economic Development	10	<b>Medium</b>
Official Complaints, MP letters and Ombudsman	Customers	Assurance	Managing Director	10	<b>Medium</b>
Markets	Cleaner and Safer environments	Operational Audit	Economic Development	10	<b>Medium</b>

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**Appendix 3****Available Audit Resources 2017-18**

	General Audit Total	IT Audit Support	Total Days
Staffing of the Team (Excludes Chief Internal Auditor)	4		
<b>In House Total Days</b>	<b>1301</b>		<b>1301</b>
<hr/>			
<b>Days Available</b>	<b>1301</b>	<b>60</b>	<b>1361</b>
Less Non Operational (leave, training etc)	421		421
<b>Chargeable Days</b>	<b>880</b>	<b>60</b>	<b>940</b>
<hr/> <hr/>			
<b><u>Chargeable Work</u></b>			
Fraud	30		30
Advice, Consultancy	80		80
Contingency Budget	130		130
Follow-ups	40		40
<b>Audits</b>	<b>600</b>	<b>60</b>	<b>660</b>
<b>Chargeable Days</b>	<b>880</b>	<b>60</b>	<b>940</b>
<hr/> <hr/>			
<b><u>Allocation of Resources to Audit Plan Requirements</u></b>			
<b>Shared Service Audits</b>	<b>200</b>		
<b>Cannock Specific Audits</b>	<b>200</b>		
Stafford Specific Audits	200		
IT Audit Plan	60		
<b>Total Days</b>	<b>660</b>		
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