

<b>Report of:</b>	<b>Chief Internal Auditor and Risk Manager</b>
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<b>Report Track:</b>	<b>Audit &amp; Gov Cttee: 27/03/18</b>

**AUDIT & GOVERNANCE COMMITTEE  
27 MARCH 2018  
INTERNAL AUDIT PLAN 2018-19**

**1 Purpose of Report**

- 1.1 To present to the Audit & Governance Committee the Internal Audit Plan for 2018-19.

**2 Recommendations**

- 2.1 That the Committee approves the Audit Plan for 2018-19.

**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 2018-19 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 60-99); and
  - Low (scores up to 59).
- 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 2018-19
- 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	2	6
Medium	61	33
Low	1	2
Total	64	41

- 4.8 The resource available for the delivery of the Audit Plan across both authorities in 2018-19 is 635 days; the full details are shown in Appendix 3. The In-House team is currently carrying a vacancy, which is being covered by the use of External Support. The resources available for the year are considered sufficient to cover enough work to adequately inform the Annual Audit Opinion for 2018-19.

4.9 This is broken down into:

**Allocation of Resources to Audit Plan Requirements**

<b>Shared Service Audits</b>	<b>200</b>
<b>Cannock Specific Audits</b>	<b>225</b>
Stafford Specific Audits	150
IT Audit Plan	60
<b>Total Days</b>	<b>635</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 2018-19 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 84.
- 4.12 The Audit Plan for 2018-19 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 18 out of a possible 64 audits that have been risk assessed (approximately 28%) and comprises 100% (2/2) of the High Risk areas and 26% (16/61) of the medium risk areas (those with a score of 84 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 (6/6) and 4 of the 33 (approximately 12%) medium risk areas (those scoring over 87). The plan equates to approximately 24% of the 41 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 Finance Systems	7	25
Assurance Functions	4	14
Operational Audits	17	
<b>Total</b>	28	100

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 2018-19 has not yet been developed; this will be presented to a future meeting of the Audit & Governance Committee for approval.

<b>5 Implications</b>
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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 2018-19.

Appendix 2 Audit Needs Assessment 2018-19.

Appendix 3 Available Audit Resources 2018-19.

**Previous Consideration**

None.

**Background Papers**

Audit Plan File

**ITEM NO. 5.**

Internal Audit Plan 2018-19

**Shared Service Audits**

<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>
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	Key Finance System	Head of Financial Management	30	<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.	Customers	Key Finance System	Head of Financial Management	25	<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.	Customers	Key Finance System	Head of Financial Management	25	<b>High</b>
Banking Arrangements	A review of the Banking Contract and associated arrangements. (Including cash/cheque banking arrangements.)	Customers	Operational Audit	Head of Financial Management	10	<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.	Customers	Key Finance System	Head of HR	25	<b>High</b>

<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>
Pensions Assurance for the County	A review of arrangements for dealing with the Employee and Employer Pension Contributions.	N/A	Key Finance System	Head of HR	10	<b>High</b>
Information Governance	A review of Data Protection/GDPR and FOI arrangements at the Council and to cover information sharing protocols & arrangements	Customers	Assurance	Head of Governance & Corporate Services	15	<b>Medium</b>
Creditors	A review of the systems and procedures in place to accurately pay all invoices for services and supplies used by the Council. This review will cover all aspects of the system not just the functions carried out by the Accounts Payable Team.	Customers	Key Finance System	Head of Financial Management	25	<b>Medium</b>
Staff Timekeeping & Leave	A review of the systems and procedures relating to the recording of staff attendance at work and the authorisation of leave.	Customers	Operational Audit	Head of HR	20	<b>Medium</b>
Insurance	A review of the systems and procedures for administering the Council's Insurance provision and dealing with claims.	Customers	Assurance	Head of Governance & Corporate Services	20	<b>Medium</b>
Total Days					205	

**Cannock Specific Audits**

Audit Area	System Description	Priority	Type	Service Lead Officer	Planned Days	Rank
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	Housing & Partnerships	10	<b>High</b>
Stores Function	A review of the stores function supporting Housing Maintenance and other Council needs.	More & Better Housing	Operational Audit	Housing & Partnerships	15	<b>High</b>
Customer Services (CRM, Reception, Social Alarms etc.)	A review of the systems and procedures in place to provide a front line customer facing service. This will include personal visits on reception, telephone contact via the contact centre and the out of hours telephone provision.	Customers	Operational Audit	Governance & Corporate Services	15	<b>Medium</b>
Fleet Management & Garage Workshop	A review of the operation and management of the Garage Workshop including the services provided to the Public and the operation of the Council's fleet of vehicles.	Cleaner and Safer Environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Culture & Leisure Services Contract Monitoring (Client Function)	A review of the contract monitoring and liaison of the Leisure Contract and a review of arrangements for liaison with key partners	Better Health Outcomes	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>

<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	Housing & Partnerships	15	<b>Medium</b>
Environmental Protection/ Pollution Control	A review of the operation of the Council's responsibilities in relation to Environmental Protection and preventing and investigating pollution related incidents.	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Public Relations & Marketing Including Graphic Design	A review of the systems and procedures for PR and marketing	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Ethical & Governance Framework	Review of the Council's Ethical Governance Arrangements including Constitution, Code of Conduct, Gifts & Hospitality	Customers	Assurance	Governance & Corporate Services	15	<b>Medium</b>
Economic Development & Tourism	A review of the Council's activities to improve the local economy and to promote tourism. This will include a review of the Council's involvement of the LEP.	Better Jobs and Skills	Operational Audit	Economic Development	15	<b>Medium</b>

Audit Area	System Description	Priority	Type	Service Lead Officer	Planned Days	Rank
Utilities Management	A review of the systems and procedures in place to procure and manage utilities usage at the Council. To include the supply of gas and electricity to the main Council sites and methods of reducing energy usage via energy efficiency measures and "green" IT	Customers	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Street Cleansing	A review of the operation and management arrangements Council's and Street Cleansing provision	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>
Miscellaneous Engineering Functions (Public Clocks, Bus Stations, Street Furniture & Land Drainage)	A review of the arrangements for carrying out the Council's minor engineering functions.	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Countryside Management & Rangers Service	A review of the management and operation of the Countryside Service.	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	10	<b>Medium</b>
Grounds Maintenance	A review of the management arrangements and contract monitoring of the Council's and Grounds Maintenance provision	Cleaner and Safer environments	Operational Audit	Environment & Healthy Lifestyles	15	<b>Medium</b>

Audit Area	System Description	Priority	Type	Service Lead Officer	Planned Days	Rank
Partnerships & CCTV	A review of the arrangements that the Council has for working in partnership with others. Will include reviews of the governance arrangements and the partnership management procedures. This includes a review of the CCTV provision.	Cleaner and Safer environments	Operational Audit	Housing & Partnerships	15	<b>Medium</b>
Rent Debit, Collection & Arrears	A review of the systems and procedures in place to issue bills, collect income and recover arrears in relation to rents for Council Houses.	More & Better Housing	Key Finance System	Housing & Partnerships	10	<b>Medium</b>
Sale of Council Houses	A review of the systems and procedures in place to operate the "Right To Buy" Scheme.	More & Better Housing	Operational Audit	Housing & Partnerships	10	<b>Medium</b>
Total Days					225	

**Cannock Chase DC Audit Needs Assessment 2018-19**

**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	Customers	Key Finance System	Head of Financial Management	30	<b>High</b>
Council Tax	Customers	Key Finance System	Head of Financial Management	25	<b>High</b>
National Non-Domestic Rates	Customers	Key Finance System	Head of Financial Management	25	<b>High</b>
Banking Arrangements	Customers	Operational Audit	Head of Financial Management	10	<b>High</b>
Payroll	Customers	Key Finance System	Head of HR	25	<b>High</b>
Pensions Assurance for the County	N/A	Key Finance System	Head of HR	10	<b>High</b>
Information Governance	Customers	Assurance	Head of Governance & Corporate Services	15	<b>Medium</b>
Creditors	Customers	Key Finance System	Head of Financial Management	25	<b>Medium</b>
Staff Timekeeping & Leave	Customers	Operational Audit	Head of HR	20	<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>
Insurance	Customers	Assurance	Head of Governance & Corporate Services	25	<b>Medium</b>
Staff Expenses	Customers	Operational Audit	Head of HR	20	<b>Medium</b>
Budgetary Control & Budget Setting	Customers	Assurance	Head of Financial Management	25	<b>Medium</b>
Housing Benefits Overpayment Team	Customers	Operational Audit	Head of Financial Management	15	<b>Medium</b>
Capital Accounting	Customers	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Procurement	Customers	Assurance	Head of Governance & Corporate Services	20	<b>Medium</b>
Value Added Tax	Customers	Operational Audit	Head of Financial Management	20	<b>Medium</b>
Court Fees & Recovery, Legal Admin & Case Management System	Customers	Operational Audit	Head of Law & Administration	14	<b>Medium</b>
Training/Development, Staff Appraisals & PETS	Customers	Operational Audit	Head of HR	14	<b>Medium</b>
Treasury Management	Customers	Key Finance System	Head of Financial Management	25	<b>Medium</b>
Reprographics (inc photocopiers)	Customers	Operational Audit	Head of Technology	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>
Building Control & Inspection	Cleaner and Safer Environments	Operational Audit	Head of Economic Development	15	<b>Medium</b>
Use of Purchasing Cards	Customers	Operational Audit	Head of Financial Management	15	<b>Medium</b>
Pest & Dog Control	Cleaner and Safer Environments	Operational Audit	Head of Operations	15	<b>Medium</b>
LTB Compliance & Social Housing Fraud Team	Customers	Operational Audit	Head of Financial Management	15	<b>Medium</b>
Grants Procedures (Grants to the Council)	Customers	Operational Audit	Head of Financial Management	10	<b>Medium</b>
Sundry Debtors	Customers	Key Finance System	Head of Financial Management	25	<b>Medium</b>
Civil Contingencies (Emergency Planning, Business Continuity)	Customers	Assurance	Head of Governance & Corporate Services	20	<b>Medium</b>
Risk Management	Customers	Assurance	Head of Governance & Corporate Services	15	<b>Medium</b>
E-Payments & residual cash income	Customers	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Bank Reconciliation	Customers	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Central Recharge Processes	Customers	Operational Audit	Head of Financial Management	14	<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>
Re-evaluation, Regrade and Honoraria Procedures	Customers	Operational Audit	Head of HR	15	<b>Medium</b>
Leasing	Customers	Operational Audit	Head of Financial Management	20	<b>Medium</b>
LTB Control Section (Include DIPS)	Customers	Operational Audit	Head of Financial Management	20	<b>Medium</b>
Managing Absence	Customers	Assurance	Head of HR	15	<b>Medium</b>
Telecommunications Arrangements	Customers	Operational Audit	Head of Technology	20	<b>Medium</b>
Capital Strategy & Capital Programme - Includes s106 Arrangements & Bidding for External Funds	Customers	Key Finance System	Head of Financial Management	20	<b>Medium</b>
General Ledger	Customers	Key Finance System	Head of Financial Management	20	<b>Medium</b>
Recruitment & Selection Procedures	Customers	Assurance	Head of HR	15	<b>Medium</b>
Fairer Charging Service	Customers	Operational Audit	Head of Financial Management	20	<b>Low</b>
Mortgages	Customers	Operational Audit	Head of Financial Management	14	<b>Low</b>

## Cannock Chase DC Specific

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Asset Management	Customers	Assurance	Head of Housing & Partnerships	10	<b>High</b>
Stores Function	More & Better Housing	Operational Audit	Head of Housing & Partnerships	15	<b>High</b>
Customer Services (CRM, Reception, Social Alarms etc.)	Customers	Operational Audit	Head of Governance & Corporate Services	15	<b>Medium</b>
Fleet Management & Garage Workshop	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Culture & Leisure Services Contract Monitoring (Client Function)	Better Health Outcomes	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
Non-Housing Maintenance	More & Better Housing	Operational Audit	Head of Housing & Partnerships	15	<b>Medium</b>
Environmental Protection/Pollution Control	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Public Relations & Marketing Including Graphic Design	Customers	Operational Audit	Governance & Corporate Services	10	<b>Medium</b>
Ethical & Governance Framework	Customers	Assurance	Head of Governance & Corporate Services	15	<b>Medium</b>
Economic Development & Tourism Exclude the LEP)	Better Jobs and Skills	Operational Audit	Head of Economic Development	15	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Utilities Management	Customers	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>
Street Cleansing	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
Miscellaneous Engineering Functions (Public Clocks, Bus Stations, Street Furniture & Land Drainage)	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Countryside Management & Rangers Service	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Grounds Maintenance	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
Partnerships & CCTV	Cleaner and Safer Environments	Operational Audit	Head of Housing & Partnerships	15	<b>Medium</b>
Rent Debit, Collection & Arrears	More & Better Housing	Key Finance System	Head of Housing & Partnerships	10	<b>Medium</b>
Sale of Council Houses	More & Better Housing	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>
Refuse Collection and Recycling	Cleaner & Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
HRA Business Plans	More & Better Housing	Key Finance System	Head of Housing & Partnerships	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Private Sector Housing Grants	Better Health Outcomes	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
Electoral Registration & Elections	Customers	Operational Audit	Head of Governance & Corporate Services	15	<b>Medium</b>
Mortuary & Assisted Burials	Cleaner and Safer Environments	Operational Audit	Head of Economic Development	10	<b>Medium</b>
Residents & Tennent Support and Advice Arrangements	More & Better Housing / Customers	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>
Allocations & Voids	More & Better Housing	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>
Leisure & Culture Major Projects	Cleaner & Safer Environments / Better Health Outcomes	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Business Planning, Performance Management & Corporate Plans	Customers	Assurance	Head of Governance & Corporate Services	15	<b>Medium</b>
Local Enterprise Partnership Arrangements / Combined Authority	Better Jobs and Skills / More and Better Housing	Operational Audit	Head of Economic Development	10	<b>Medium</b>
Land charges	Customers	Operational Audit	Head of Governance & Corporate Services	10	<b>Medium</b>
Members Allowances, PCs & Other Expenses	Customers	Operational Audit	Head of Governance & Corporate Services	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Licensing & Hackney carriages	Cleaner & Safer Environments	Operational Audit	Head of Economic Development	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	Head of Housing & Partnerships	15	<b>Medium</b>
Housing Maintenance	More & Better Housing	Operational Audit	Head of Housing & Partnerships	15	<b>Medium</b>
Property Management	Customers	Operational Audit	Head of Housing & Partnerships	15	<b>Medium</b>
Urban Forestry Management & Tree Preservation Orders	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Localism Act and Transparency Agenda arrangements	Customers	Operational Audit	Corporate	10	<b>Medium</b>
Cleaning & Caretaking Provision	Customers	Operational Audit	Head of Governance & Corporate Services	10	<b>Medium</b>
Development Control (Planning Applications & Enforcement)	Cleaner & Safer Environments	Operational Audit	Head of Economic Development	10	<b>Medium</b>
Health & Safety	Customers	Assurance	Head of Governance & Corporate Services	10	<b>Medium</b>
Community Engagement & Consultations	Customers	Operational Audit	Head of Governance & Corporate Services	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Democratic Services	Customers	Operational Audit	Head of Governance & Corporate Services	10	<b>Medium</b>
Allotments	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Safeguarding Children & Vulnerable Adults	Customers	Assurance	Head of Housing & Partnerships	15	<b>Medium</b>
Support Services Admin	Customers	Operational Audit	Head of Governance & Corporate Services	10	<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>
Miscellaneous Housing Act Responsibilities & Empty Homes Scheme	More & Better Housing	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Landscape Development	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
Scheme Managers and Sheltered Accommodation	More & Better Housing	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>
Public Health & Other Enforcement	Cleaner & safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	10	<b>Medium</b>
Estate Management & Caretakers	More & Better Housing	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Equality and Diversity	Customers	Assurance	Head of Governance & Corporate Services	10	<b>Medium</b>
Community Infrastructure Levy	Customers	Operational Audit	Head of Economic Development	10	<b>Medium</b>
Cemeteries	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
Local Authority Health & Safety Inspection & Enforcement	Cleaner and Safer Environments	Operational Audit	Head of Economic Development	10	<b>Medium</b>
Planning - Local Plan/Forward Planning	More & Better Housing	Operational Audit	Head of Economic Development	10	<b>Medium</b>
Homelessness Provisions & Housing Options Team	More & Better Housing	Operational Audit	Head of Housing & Partnerships	15	<b>Medium</b>
Food Safety Inspections and Enforcement	Cleaner and Safer Environments	Operational Audit	Head of Economic Development	10	<b>Medium</b>
New Social Housing Building Schemes	More & Better Housing	Operational Audit	Head of Housing & Partnerships	15	<b>Medium</b>
Car Parking Arrangements	Cleaner and Safer Environments	Operational Audit	Head of Environment & Healthy Lifestyles	15	<b>Medium</b>
Official Complaints, MP letters and Ombudsman	Customers	Assurance	Head of Managing Director	10	<b>Medium</b>
Strategic Housing	More & Better Housing	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>

<b>Audit Area</b>	<b>Priority</b>	<b>Type</b>	<b>Service Lead Officer</b>	<b>Planned Days</b>	<b>Rank</b>
Markets	Cleaner and Safer Environments	Operational Audit	Head of Housing & Partnerships	10	<b>Medium</b>
Lease Holder Recharges	More & Better Housing	Operational Audit	Head of Housing & Partnerships	15	<b>Low</b>

ITEM NO. 5.

Appendix 3Available Audit Resources 2018-19

	<b>General Audit Total</b>	<b>IT Audit Support</b>	<b>Total Days</b>
Staffing of the Team (Excludes Chief Internal Auditor)	<b>2.6</b>		
<b>In House Total Days</b>	<b>1044</b>		<b>1044</b>
<b>External Support</b>	100	60	<b>160</b>
<b>Days Available</b>	<b>1144</b>	<b>60</b>	<b>1204</b>
Less Non Operational (leave, training etc)	334		<b>334</b>
<b>Chargeable Days</b>	<b>810</b>	<b>60</b>	<b>870</b>
<b><u>Chargeable Work</u></b>			
Fraud	30		<b>30</b>
Advice, Consultancy	65		<b>65</b>
Contingency Budget	110		<b>110</b>
Follow-ups	30		<b>30</b>
<b>Audits</b>	<b>575</b>	<b>60</b>	<b>635</b>
<b>Chargeable Days</b>	<b>810</b>	<b>60</b>	<b>870</b>
<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>225</b>		
Stafford Specific Audits	150		
IT Audit Plan	60		
<b>Total Days</b>	<b>635</b>		