

AUDIT PLAN AGREED BY AUDIT
COMMITTEE ON 21 MARCH 2017

Report No.	AUDIT PLAN AS AT 09/11/2017	2017-18 Priority	Proposed No. of Plan Days	Revised Plan (a) + (b)	Actual Total to date	Days Planned to end March '18	Progress	Details	Proposed quarter to be started * indicates change from original plan	Head of Service & Manager Responsible for Area	Contact Details	No. of Recs in Final Report	Overall Opinion
	Key		2017/18	(c)	(d)	(e)							
	Awaiting Draft Report												
	Completed												
	New Review added since 21/03/2017												
	Deferred												
	Systems and Services Audit												
	IT SERVICES												
IA18-00	System Development & Change Control Management	High	7.00	7.00	0.00	7.00		Assurance on the change controls in place re the development of inhouse systems into the sharepoint environment.	Q3-4*	Head of Customer, and Corporate Service - David Allum, Linda Frame - IT Development Manager	01483 523338 - 01483 523157		
IA18-00	Email Server & Virus Protection	High	7.00	7.00	0.00	7.00		Assurance on the systems in place to limit the risk of systems being compromised due to virus or penetration attacks	Q4	Head of Customer, and Corporate Service - David Allum, Linda Frame - IT Development Manager	01483 523338 - 01483 523157		
	Contingency		0.00	0.00	0.00	0.00							
	IT Total		14.00	14.00	0.00	14.00							
	GENERAL SYSTEM REVIEWS												
	Key Financial Systems												
IA18-03	Rent Collection	High	10.00	10.00	10.00	0.00	Final Report on Covalent	Accuracy of rent setting, completeness of income and pursuit of arrears.	Q2	Head of Housing Operations - Hugh Wagstaff	01483-523363	4	Reasonable Assurance
IA18-00	Payroll	Medium	7.00	7.00	7.00	0.00	Awaiting Draft Report	Compliance with agreed processes.	Q3	Head of Finance - Peter Vickers	01483-523539		
IA18-06	Petty Cash/Cash Equivalent/Supplier A/Cs	High	7.00	7.00	7.00	0.00	Final Report Stage	Compliance with process and include account held with other re Screwfix, John Lewis etc	Q1	Head of Finance - Peter Vickers	01483-523539		
IA18-05	Main Accounting (Budgetary Control & Ledger)	High	7.00	7.00	7.00	0.00	Final Report Stage	Compliance with Agreed Processes including Journals	Q2-3	Head of Finance - Peter Vickers	01483-523539		
IA18-00	Reconciliations	High	7.00	7.00	0.00	7.00	SD 26/02/2018	Review re timely and competeness.	Q4	Head of Finance - Peter Vickers	01483-523539		
IA18-01	Recovery of Debts	High	7.00	7.00	7.00	0.00	Final Report on Covalent	Review of the write off processes and procedures	Q1	Head of Finance - Peter Vickers	01483-523539	6	Reasonable Assurance
IA18-11	BACs Electronic System	Medium	5.00	5.00	5.00	0.00	Final Report Stage	Review of the effectiveness of the systems in operation re changes in personnel involved in the process	Q3	Head of Finance - Peter Vickers	01483-523539		
IA18-13	Housing Benefit and Council Tax Reduction Scheme	High	10.00	10.00	10.00	0.00	Draft Report Stage	Review of the effectiveness of the systems in operation, High value with complex process.	Q3	Head of Finance - Peter Vickers	01483-523539		
IA18-04	Treasury Management	High	7.00	7.00	7.00	0.00	Final Report on Covalent	Review of the effectiveness of the systems in operation, recent changes in personnel involved in the process.	Q1	Head of Finance - Peter Vickers	01483-523539	1	Substantial Assurance
IA18-00	Approval of Invoices on Agresso	High	0.00	0.00	0.00	0.00		Integration of the Housing Orchard invoicing into the Agresso system to enable payments to be processed.	Q4	Head of Finance - Peter Vickers	01483-523539		
IA18-00	Production of Final Accounts	High	7.00	7.00	0.00	7.00	SD 27/11/2017	Review of the process in place and identify if there are any actions that could be taken to expedite the completion of the Final Account to meet the Accounts and Audit Regulations 2015 timetable of 31 July.	Q2-Q4	Head of Finance - Peter Vickers	01483-523539		
	Sub total for Key Financial Systems		74.00	74.00	60.00	14.00							
IA18-00	Restaurant (Catering Facilities)	Medium	7.00	7.00	0.00	7.00	SD 08/01/2018	To provide assurance that controls are in place and operating as intended.	Q3-Q4	Head of Customer and Corporate Services David Allum	01483-523338		
IA18-14	Environmental Health Services - Food Inspections	High	10.00	10.00	10.00	0.00	Draft Report Stage	To ensure that appropriate policies and procedures are in place to ensure that income due from goods and services is properly identified, charged appropriately and can be collected in full and recorded in the accounts of the Council.	Q3	Head of Environmental Services - Richard Homewood	01483-523411		
IA18-09	Recycling	Medium	7.00	7.00	7.00	0.00	Draft Report Stage	Assurance on the systems in operation are achieving the objective of increasing recycling levels and effective management of the contractual terms with the contractor ensuring that areas of responsibility are clear.	Q2	Corporate - Head of Environmental Service -Richard Homewood	01483-523411		
IA18-00	Tree Management	High	10.00	10.00	10.00	0.00	Awaiting Draft Report	Compliance of the Risk Management Plan, Tree Surveys, Proactive/Reactive/HRA/Public Areas/ Dunfold risk management /Budgets	Q3	Head of Communities and Special Projects - Kelvin Mills	01483-523432		
IA18-00	Responsive Repairs and Voids	High	10.00	10.00	0.00	10.00		Ensure that Post Inspection process is in place and being complied with.	Q4	Head of Housing Operations - Hugh Wagstaff	01483-523363		
IA18-00	Removal and Addition of Properties (Inc RTB) Process, purchases and new build)	High	10.00	10.00	0.00	10.00	SD 05/02/2018	To ensure that the system in operation is working effectively and controls are in place to ensure records are updated and maintained re sold, built or purchased. Property Service, RTBs & Legal, New build - e.g. Station Road - Maintenance programme.	Q4	Lead officer Head of Housing Operations - Hugh Wagstaff	01483-523363		

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IA18-07	Management of garages system to include keys to both Housing Properties and Garages	High	10.00	10.00	10.00	0.00	Final report on Covalent	To ensure that the system in operation is working effectively and controls are in place re the control of keys for any Waverley Owned property or garage.	Q1/2	Head of Housing Operations - Hugh Wagstaff	01483-523363	9	No Assurance
IA18-00	Gas Maintenance	High	10.00	10.00	0.00	10.00	SD 05/02/2018	Compliance with terms and conditions of the contract in place and the monitoring of this compliance.	Q4	Head of Housing Operations - Hugh Wagstaff	01483-523363		
IA18-00	Asbestos Exposure	High	10.00	10.00	10.00	0.00	Draft Report Stage	Assurance on the operational aspects of the management and access to the register.	Q3	Head of Housing Operations (Hugh Wagstaff)	01483-523363		
IA18-10	Completeness of Fire Safety Assessment Checks	High	5.00	5.00	5.00	0.00	Draft Report Stage	Assurance on the operational aspects of the management and assessment and completeness of Fire Safety registers and other relevant documentation.	Q2/Q3	Head of Housing Operations (Hugh Wagstaff)	01483-523363		
IA18-12	Planning Systems Appeals	High	10.00	10.00	10.00	0.00	Draft Report Stage	Planning Performance re changes in government targets re the number of appeals allowed against WBC.	Q2	Head of Planning - Elizabeth Sims	01483-523193		
IA18-00	Home Choice	High	10.00	10.00	0.00	10.00		Review and assess the effectiveness of the systems in operation.	Q4	Head of Housing Strategy & Delivery - Andrew Smith	01483-523096		
IA18-08	Hackney Carriage Licensing	Medium	7.00	7.00	7.00	0.00	Draft Report Stage	Review of the effectiveness of the systems in operation re recent changes	Q1 to Q2*	Head of Policy and Governance - Robin Taylor	01483-523108		
NEW	Income Streams	High	10.00	10.00	0.00	10.00		Review of Income Streams, including Property, Green Waste, Building Control, Planning, to provide assurance that any growth income activity is appropriately controlled and workflows are in place to ensure that all income due is collected in a timely manner.	Q3/4	Corporate			
IA18-00	Contract Final Accounts	High	7.00	7.00	0.00	7.00	SD 09/01/2018	Contract management re Final accounts and retention of documentation	Q1-Q4	Corporate			
	Governance and Risk Reviews												
IA18-00	Gifts and Hospitality		5.00	5.00	0.00	5.00	SD 13/11/2017		Q3	Head of Policy and Governance - Robin Taylor	01483-523108		
IA18-02	Framework for Compliance with the General Data Protection Regulations 2018		10.00	10.00	10.00	0.00	Final Report on Covalent	Changes in European Legislation are expected in year and thus review will consider the compliance with legislation as well as the preparedness for required changes. Our work will consider the lessons learned and changes made from any complaints received and or involvement of the ICO.	Q1	Head of Policy and Governance - Robin Taylor	01483-523108	11	ADVISORY Review therefore not graded
	Management Contract Liaison Meetings		5.00	5.00	3.00	2.00							
	Contingency		5.00	5.00	0.00	5.00							
	Sub Total for Operational Reviews (Inc Cont)		158.00	158.00	82.00	76.00							
	Subtotal Key Financial Systems Reviews		74.00	74.00	60.00	14.00							
	Subtotal of IT Reviews		14.00	14.00	0.00	14.00							
	Total Plan Contractor Review Days* (RSM 230 & 16 Days from 2016/17 re deferrals)		246.00	246.00	142.00	104.00							

2017-18		Reviews Completed by the IACM											
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IACM18-01	Payroll - Midland HR	High	10.00	10.00	10.00	0.00	Final Report on Covalent	To provide assurance that controls are in place to accurately calculate the payroll and safeguard the data.		Head of Finance Peter Vickers	01483-523539	4	Reasonable Assurance
IACM18-03	Careline	High	8.00	8.00	7.50	0.50	Draft Report Stage	To provide assurance that controls are in place to ensure that all clients that are receiving the service are being accurately charged and income collected in a timely manner.		Head of Communities and Special Projects Kelvin Mills & Head of Finance Peter Vickers	01483-523432		