

CBC REVISED AUDIT PLAN 2010/11

Audit Areas	Plan	Update	Comments
SHARED SERVICES			
Capital	20	20	As Original Plan
Main Accounting / General Ledger	20	20	As Original Plan
Cash and Bank	20	20	As Original Plan
Creditors	20	20	As Original Plan
Payroll	20	20	As Original Plan
Treasury Management	15	15	As Original Plan
Emergency Planning / Business Continuity	20	0	Defer to 2011/12. Restructures at both councils have caused delays in EP/BCP updates & tests
Project Support / General Controls Advice	20	20	As Original Plan
SUB-TOTAL	155	135	
CHORLEY			
CORPORATE GOVERNANCE			
External Inspections (CAA, UofR)	20	20	Complete
Service Assurance Statements	12	12	Complete
Efficiencies	20	20	As Original Plan
Data Quality National Indicators	10	10	Complete
Contract Standing Orders	15	15	As Original Plan
ANTI-FRAUD & CORRUPTION			
NFI	30	30	As Original Plan
System Interrogations	10	6	Reduced days sufficient to complete the work required
Fraud Awareness / Bulletins	5	5	As Original Plan
KEY BUSINESS SYSTEMS			
Maintenance Inspection Regimes	30	5	Defer to 2011/12 to allow new maintenance schedules to become embedded
COMPUTER AUDIT			
Government Connect (Version 4.1)	15	0	Defer to 2011/12. Government Connect submission due in March 2011
ICT Framework	15	15	As Original Plan
FINANCIAL SYSTEMS			
Key Systems Review (ISA)	40	40	As Original Plan
Asset Management	20	29	Original scope extended therefore additional days required
Estates	15	0	Defer to 2011/12 due to extensive audit work carried out in this area during 2010/11.
KEY OPERATIONS			
Refuse Collection / Recycling Contract	15	15	Complete
Housing (Home Improvement Agency)	20	20	As Original Plan
Housing (Low Cost Housing)	20	20	Complete
Review of Planning Processes	15	18	Complete. Slight budget overrun.
VFM Review of Neighbourhood Working	20	0	Review cancelled due to in-house VFM review and substituted by review of Fees and Charges
Fees & Charges Review	0	20	Replaces VFM Review of Neighbourhood Working to assist with the 2011/12 budget.
GENERAL AREAS			
Irregularities	20	20	As Original Plan
Post Audit Reviews	30	22	Reduced days sufficient to complete the work required
Residual Work from 2009/10	28	47	Complete
Unplanned Reviews (Contingency)	20	13	Reduced days sufficient to complete the work required
Project Support	15	10	Reduced days sufficient to complete the work required
Audit Committee Reporting and Training	25	25	As Original Plan
SUB-TOTAL	485	437	