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| NAME OF COMMITTEE | AUDIT COMMITTEE |
| DATE | 5TH APRIL 2012 |
| REPORT TITLE | INTERNAL AUDIT - PLAN FOR 2012/13 |
| Report of | S.151 OFFICER, and CHIEF INTERNAL AUDITOR |
| WARDS AFFECTED | ALL |

Summary of report:

The 'CIPFA Code of Practice for Internal Audit in Local Government 2006' defines internal audit as 'an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient use of resources'.

The purpose of this report is to provide Members with the opportunity to review and comment upon the internal audit plan for 2012/13. The plan aims to optimise the use of the scarce and finite audit time available and enable the Chief Internal Auditor to provide an opinion on the adequacy, effectiveness and reliability of the Council's system of internal control, which will subsequently feed into the Annual Governance Statement.

Financial implications:

None, within existing budgets for Internal Audit provision.

RECOMMENDATIONS:

That the Audit Committee review and comment upon the Internal Audit Plan 2012/13 and the linked 2012/13 Computer Audit Plan.

Officer contact:

For further information concerning this report, please contact:
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1. BACKGROUND

- 1.1 The Accounts and Audit Regulations 2003 and 2006 and Section 54 of the Local Government Act 1972 provide the legal basis for the establishment of internal audit in local authorities. Paragraph 5 of the Act states that 'A relevant body shall maintain an adequate and effective system of internal audit of their accounting records and control systems'.
- 1.2 The 'CIPFA Code of Practice for Internal Audit in Local Government 2006' defines internal audit: 'Internal Audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient use of resources'.
- 1.3 The Code requires that the legal, constitutional and professional basis of the service is set out in Terms of Reference, which were presented to the Audit Committee in April 2010 and remain fit for purpose.
- 1.4 In addition, an Internal Audit Strategy states, at a high-level, how the internal audit service will be delivered and developed in accordance with the Terms of Reference. The Internal Audit Strategy 2012/13 accompanies this plan but under separate cover.

2. INTERNAL AUDIT PLAN FOR 2012/13

- 2.1 The internal audit plan for the forthcoming year 2012/13 is based on the 5 year plan.

5-year Audit Plan 2010/11 to 2014/15

- 2.2 A 5-year plan has been drawn up to cover the period 2010/11 to 2014/15 which was presented to and accepted by the Audit Committee in April 2010.
- 2.3 Once the relevant systems and processes were identified an assessment of risk was applied based on a statistical methodology derived from an Institute of Internal Auditors approach, that took account of the:
- Value of transactions;
 - Complexity of the system;
 - Inherent risk (vulnerability to fraud or error);
 - Political sensitivity;
 - Time since last audit; and
 - Impact on other systems.
- 2.4 The resulting scores formed the basis of the priority rating, and the number of days to be spent on each system as a proportion of the days available.

- 2.5 A rating of 1 is audit work carried out annually as required in cases of high internal risk plus external influences such as the External Auditor or other inspection regimes; 2 is to an annual audit as a result of the assessed risk to the Council; and, 3 is a lower audit risk and frequency of coverage of once in five years.

Annual Audit Plan 2012/13 (Appendix A)

- 2.6 The 2012/13 annual plan has been developed from the 5-year Audit Plan 2010/11 to 2014/15 discussed above following an updated risk assessment using the criteria discussed at 2.3 to 2.5 above. In addition work is carried out to identify any emerging risks using information from: the Council/Committee minutes; external sources such as CIPFA and the Audit Commission; the Council's risk register; and cumulative audit knowledge. Heads of Service were also invited to contribute to the annual audit plan.

- 2.7 Other factors that result in a variation to the original 5-year plan are:

- Where there has been, or expected to be, significant changes to a system e.g. new computer software;
- Legislative changes; and
- Adjustment of days for some individual audits to reflect the practicalities of carrying out the work;

- 2.8 The 2012/13 audit plan also sets out the proposed quarters in which the audit work will take place, although in certain areas this will always be flexible. In normal circumstances the timing and detailed work plans will be drawn up following consultation with the client managers.

Computer Audit Plan 2012/13 (Appendix B)

- 2.9 For 2012/13, the computer audit work is to be resourced internally from the annual audit plan (26 days), and linked wherever it is practical, to the work in the main audit plan.
- 2.10 The intention is to maintain the coverage set out in the 5-year Computer Audit Plan presented to the Audit Committee in April 2010.

3. LEGAL IMPLICATIONS

- 3.1 In accordance with the Constitution, it is the responsibility of the Audit Committee to consider the internal audit plan for the forthcoming year (Appendix A).
- 3.2 There are no direct legal implications of the internal audit plan.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications of the internal audit plan outside of the existing budgets.

5. RISK MANAGEMENT

5.1 The risk management implications are:

| Opportunities | Benefits |
|---|---|
| <p>The audit plan and its coverage contribute to the Council's system of internal control and therefore provide reasonable assurance that service objectives will be met.</p> | <p>Audit plans include all areas of potential coverage and direct audit resources to the areas most beneficial to the Council and so scarce audit resources are used in a way that provides the necessary assurance.</p> <p>The audit plan is reassessed through the year to compare emerging risks with the original risk assessment.</p> <p>Any emerging risk that is considered to require audit coverage during the year is included at the expense of the lowest priority areas.</p> <p>The revision is reported to senior managers including the s.151 Officer and Audit Committee.</p> |
| <p>A shared internal audit service between South Hams and West Devon provides the opportunity for both Councils to employ a dedicated professional team at a reduced cost to the council tax payer.</p> | <p>Improved efficiency in audit coverage by aligning, where local circumstances permit, audit plans.</p> <p>Auditors are able to make use of research on a given topic for more than one audit, and share good practice observed with managers at both Councils.</p> |
| <p>By carrying out the appropriate internal audit work to the required professional standard, the Council's external auditor may place reliance upon the work of internal audit.</p> | <p>The external auditor places reliance upon the work of internal audit, and makes no additional charges to carry out the audits required to allow him/her to issue the certificate and opinion on the Council's accounts.</p> |

| Issues/Obstacles/Threats | Control measures/mitigation |
|--|---|
| <p>The audit plan and its coverage may not contribute to the Council's system of internal control as required by the related guidance.</p> | <p>Identification of the Audit Universe and subsequent assessment of risk.</p> <p>The audit plan is presented for review and comment to senior managers (including the s.151 Officer), Audit Committee and the external auditor.</p> <p>The Audit Committee's role includes monitoring performance against the plan and action on significant issues identified.</p> <p>The audit plan is linked to the Council's priorities.</p> |

5. RISK MANAGEMENT (Continued)

| Issues/Obstacles/Threats | Control measures/mitigation |
|---|---|
| <p>Audit plans do not direct audit resources to the areas most beneficial to the Council and so scarce audit resources are kept away from areas of high risk.</p> | <p>An assessment of risk was applied to an 'Audit Universe', based on a statistical methodology that took account of the:</p> <ul style="list-style-type: none"> • Value of transactions; • Complexity of the system; • Inherent risk (vulnerability to fraud or error); • Political sensitivity; • Time since last audit; and • Impact on other systems. |
| <p>The external auditor places no reliance upon the work of internal audit, resulting in additional charges to carry out the audits required to allow him/her to issue the certificate and opinion on the Council's accounts.</p> | <p>Audit work, including recording and reporting, carried out to the required standards of the latest CIPFA Code of Practice for Internal Audit in Local Government. Regular liaison with the external audit managers and staff.</p> |

| | |
|---|---|
| Corporate priorities engaged: | The report meets all of the corporate priorities |
| Statutory powers: | Accounts and Audit Regulations 2003 and 2006 Section 54 of the Local Government Act 1972 |
| Considerations of equality and human rights: | There are no considerations required of equality and human rights for this report |
| Biodiversity considerations: | There are no biodiversity considerations for this report |
| Sustainability considerations: | There are no sustainability considerations for this report |
| Crime and disorder implications: | There are no crime and disorder considerations for this report |
| Background papers: | Internal Audit Plan 2011/2012 Strategy and Terms of Reference 5-Year Internal Audit Plan – Audit Committee June 2010 |
| Appendices attached: | Appendix A – Internal Audit Plan 2012/13 Appendix B – Computer Audit Plan 2012/13 |



**South Hams
District Council**

INTERNAL AUDIT – ANNUAL PLAN 2012/13

The CIPFA. 'Code of Practice for Internal Audit in Local Government' (2006) is still the latest version and defines Internal Audit: Internal Audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient use of resources.

Objectives: the audit plan upholds the Council's objectives and commitments as with every audit we are seeking continuous improvement of services, making best use of available resources to fulfil priorities and deliver services with skill, competence and integrity.

FUNDAMENTAL SYSTEMS

Fundamental systems are those that the Council's external auditor considers to be so important that a failure in key controls may lead to their withholding or qualifying the opinion on the Council's statement of accounts. We therefore need to audit these systems on an annual basis; days based on the risk score, benchmarking and experience.

| | Priority Rating | Council Objective | <i>Shared Service: Joint areas of coverage with TDC to be agreed at a later date.</i> | Proposed Quarter | 2012/13 Days |
|---|-----------------|-------------------|---|------------------|--------------|
| Main Accounting System and Budgetary Control | 1 | All | Accounts for the Council's activities and assists in meeting the budgets set by the Council. Linking systems and audits: Accounts: All financial systems; Budgets: Council Tax (Setting); Computer audit: Access to system. | 4 | 13 |
| Payments | 1 | All | Pays the Council's creditors promptly and accurately and processes other internal debit items. Linking systems and audits: Main Accounting; Treasury Management; Council Tax (Refunds); Business Rates (NDR) Refunds; Housing Benefits; Petty Cash. Computer audit: Access to system. Audit to include the controls over the use of purchase cards. | 2 | 11 |
| Payroll | 1 | All | Ensures accurate calculation and timely payment of salaries and wages to employees. Linking systems and audits: Main Accounting; Computer audit: Access to system. Audit to include any redundancy payments and process for increments. | 3 | 10 |
| Council Tax | 1 | All | Calculates, bills, accounts for and assists in recovery of cash paid by Council Tax payers. Linking systems and audits: Main Accounting; Housing Benefits; Cash Collection; Computer audit: Access to system. | 3 | 14 |

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FUNDAMENTAL SYSTEMS (Continued)

| | Priority Rating | Council Objective | | Proposed Quarter | 2012/13 Days |
|-----------------------------------|-----------------|-------------------|---|------------------|--------------|
| Business Rates (NDR) | 1 | All | Calculates, bills, accounts for and assists in recovery of cash paid by NDR payers. Linking systems and audits: Main Accounting; Council Tax; Creditors; Computer audit: Access to system. | 3 | 12 |
| Benefits | 1 | All | Ensures accurate calculation and timely payment of Housing Benefits. Linking systems and audits: Main Accounting; Council Tax; Creditors; Computer audit: Access to system. | 4 | 20 |
| Debtors | 1 | All | Invoices, accounts for and assists in recovery of cash due to the Council. Linking systems and audits: Main Accounting; Cash Collection; Computer audit: Access to the system | 2 | 10 |
| Treasury Management | 1 | All | Manages the Council's cash flow and invests monies to maximise the interest earned. Linking systems and audits: Main Accounting; Creditors; Cash Collection; Computer audit: Access controls re Financial Director software. | 3 | 7 |
| Capital Expenditure | 1 | All | Audit of expenditure of a capital nature to ensure that monies spent in line with the Capital Programme and Contract and Financial Procedure Rules. | 3 | 8 |
| TOTAL: FUNDAMENTAL SYSTEMS | | | | | 105 |

OTHER SYSTEMS AND AUDIT WORK

The planned audit work is presented as 'Other Essential' audits where there is requirement for them to be completed annually, and 'Other' those completed once in 5 years. Both are in service group order. The 'Priority Rating' is derived from a statistical assessment of risk that includes the value of transactions, complexity, susceptibility to fraud or error, last audit coverage, impact on other systems and political sensitivity. A rating number of 1 is audit work carried out annually as required in cases of high internal risk plus external influences such as the External Auditor; 2 is an annual audit as a result of the assessed risk to the Council; and, 3 a lower audit risk and frequency of coverage (once in 5 years). Those audits brought forward from last year will have their rating enhanced with a plus sign (+).

Council's Priorities The link to the Council's published priorities. Proposed Quarter column shows the proposed quarter of the year in which a specific audit will be started. It has been drawn up giving regard to known audit needs, service and external pressures. However, the plan is flexible enough to take account of unforeseen matters for both internal audit and service managers, so the proposed quarter is effectively indicative.

Continued Overleaf

| OTHER ESSENTIAL SYSTEMS AND AUDIT WORK | | | | | |
|--|-----------------|-------------------|---|------------------|--------------|
| | Priority Rating | Council Objective | | Proposed Quarter | 2012/13 Days |
| ASSETS | | | | | |
| Salcombe Harbour | 2 | Various | Audit work based on a sub-plan, having regard to emerging risks, to ensure coverage of all harbour activities over a period of 5 years. | 3 | 10 |
| Dartmouth Lower Ferry | 2 | Various | Audit work based on a sub-plan, having regard to emerging, to ensure coverage of all ferry activities over a period of years. | 2 | 9 |
| Sub-Total | | | | | 19 |
| ENVIRONMENT SERVICES | | | | | |
| Street Scene, including Car and Boat Parking | 2 | Various | Audit covers all aspects of the Street Scene services including car parking based on a rolling sub-plan, having regard to emerging risks, with pay and display, season tickets and standard charges as key areas. | 4 | 9 |
| Sub-Total | | | | | 9 |
| ENVIRONMENTAL HEALTH & HOUSING | | | | | |
| Private Sector Housing Renewal | 2 | Homes | Coverage will include system for providing disabled facilities grants & other related grant and loan schemes. | 3 | 8 |
| Sub-Total | | | | | 8 |
| ICT & CUSTOMER SERVICES | | | | | |
| Performance Indicators, and Data Quality | 2 | All | Our work on performance indicators is a requirement of the Council's Data Quality Strategy. | 1 | 5 |
| E-Mail Monitoring | 2 | All | Regular review of the use of E-mail with the aid of dedicated software, to ensure the Council's policy is adhered to. | 2 | 4 |
| Internet Monitoring | 2 | All | Regular review of the use of the Internet with the aid of dedicated software, to the ensure Council's policy for Internet use is adhered to. | 2 | 4 |
| Computer Audit | 2 | All | Computer audit subject to a separate planning process (Appendix B) . | 4 | 26 |
| Sub-Total | | | | | 39 |

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OTHER ESSENTIAL SYSTEMS AND AUDIT WORK (Continued)

| | Priority Rating | Council Objective | Proposed Quarter | 2012/13 Days |
|---|-----------------|-------------------|--|--------------|
| OTHER | | | | |
| Audit of Government Grants – RDPE Rural Community LAGs | 2 | Various | Quarterly and ad hoc audit and submission of grant claims prepared by Devon Renaissance on behalf of the 'Accountable Body' (the Council). | 1/2/3/4 50 |
| Follow Up Of Previous Year's Audits | 2 | Various | A revisit of the previous year's recommendations to ensure that the agreed actions have been implemented and are working satisfactorily. | 1/2/3/4 10 |
| Contingency (unplanned) | 2 | Various | An allowance for the numerous unexpected audit tasks and control advice to managers, including investigation of any suspected irregularities. | 1/2/3/4 55 |
| Sub-Total | | | | 115 |
| NON-FINANCIAL/CORPORATE | | | | |
| Corporate Governance | 2 | All | Audit of the Council's Local Code of Corporate Governance and subsequent report with the S.151 and Monitoring Officer to Audit Committee and the Standards Committee. To include Gifts and Hospitality and Equality issues and links to the Annual Governance Statement. | 4 8 |
| Exemptions to Contract Standing Orders or Financial Instructions | 2 | All | To review applications from managers for exemption to Contract Standing Orders or Financial Instructions in certain circumstances, normally in respect of procurement of goods and services. Includes a summary report to Executive. | 1/2/3/4 5 |
| System of Internal Control (SIC) and Annual Governance Statement (AGS) | 2 | All | Internal Audit in its annual report to the Council must include an opinion on the internal control environment and bring to the Council's attention any issues that will impact on the preparation of the AGS. (Control Environment = achievement of objectives, policy and decision making, complying with policies etc., risk management, financial management, best value and performance management) The AGS is to be approved at a meeting of the Council on the recommendation of Audit Committee, who should seek to satisfy themselves that they have obtained sufficient, relevant and reliable evidence to support the disclosures made. | 1 5 |
| Risk Management/Business Continuity | 2 | All | Audit of the Council's risk management process as required by the Council's Strategy, and business continuity. Budget also includes: Advice to the Risk Management Group and individual risk workshops. Also separately planned, audits based on the Council's risk register depending on resource availability: 2012/13 Procurement. | 4 5 |
| Sub-Total | | | | 23 |

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OTHER ESSENTIAL SYSTEMS AND AUDIT WORK (Continued)

| | Priority Rating | Council Objective | | Proposed Quarter | 2012/13 Days |
|-------------------------------------|-----------------|-------------------|---|------------------|--------------|
| PARTNERSHIP WORKING | | | | | |
| <i>Shared Services</i> | | | | | |
| West Devon Borough Council | 2 | All | Internal audit service based on a risk based audit plan agreed with the S.151 Officer and WDBC Audit Committee. | 1/2/3/4 | 95 |
| Teignbridge District Council | - | All | Exchange of audit knowledge and resources where mutually beneficial, as highlighted in previous reports to members. Mutual assurance of significant areas of each Councils' audit plans agreed by the Audit Committees. | - | - |
| <i>External Bodies</i> | | | | | |
| Dartmouth Town Council | 2 | All | Systems based and final accounts audit carried out to the standards set by the Town Council's external auditor. | 1 | 5 |
| External Auditor | - | All | Liaison and by agreement, audit work on financial systems, ICT, data quality etc. | - | - |
| Sub-Total | | | | | 100 |

TOTAL: OTHER ESSENTIAL**313****OTHER SYSTEMS AND AUDIT WORK**

| | Priority Rating | Council Objective | | Proposed Quarter | 2012/13 Days |
|--|-----------------|-----------------------|---|------------------|--------------|
| ASSETS | | | | | |
| Community Parks and Open Spaces | 3 | Community Environment | Consideration of controls over related income and expenditure. Last audited in 2008/09. | 1 | 9 |
| Building Maintenance | 3 | All | Review of the procedures for identifying and carrying out repairs to the Council's assets. Last audited in 2009/10 and links to Asset Management audit. | 1 | 9 |
| Sub-Total | | | | | 18 |
| CORPORATE SERVICES | | | | | |
| Print Room | 3 | All | Audit of the systems in place to control all aspects of the print room's business. Last audited in 2006/07. | 2 | 9 |
| Sub-Total | | | | | 9 |

Continued Overleaf

OTHER SYSTEMS AND AUDIT WORK (Continued)

| | Priority Rating | Council Objective | | Proposed Quarter | 2012/13 Days |
|---|-----------------|----------------------|---|------------------|--------------|
| ENVIRONMENT SERVICES | | | | | |
| Health and Safety at Work | 3 | All | Review of the Council's arrangements to ensure health and safety requirements are met. Last audited in 2008/09. | 3 | 9 |
| Sub-Total | | | | | 9 |
| ENVIRONMENT SERVICES | | | | | |
| Pannier Markets | 3 | Economy Community | Audit of the controls over the provision of pannier markets including income and safety/security issues. Last audited in 2008/09. | 1 | 9 |
| Sub-Total | | | | | 9 |
| FINANCE & AUDIT | | | | | |
| Insurance | 3 | All | Review of all aspects of the Council's insurance including cover, costs, claims and recharging. Last audited in 2007/08. | 3 | 9 |
| Sub-Total | | | | | 9 |
| ICT & CUSTOMER SERVICES | | | | | |
| Complaints System | 3 | All | A review of the controls over the new complaints system to ensure that the Council's process for responding is working satisfactorily. Last audited 2008/09. | 2 | 5 |
| Sub-Total | | | | | 5 |
| OTHER | | | | | |
| Building Control | 3+ | Various | Review of the latest position for the Building Control Partnership and its impact on the Council. Shared Service: Joint audit work with WDBC & TDC. Last audited 2009/10. | 3 | 5 |
| Capital Receipts | 3 | Various | Audit of income of a capital nature to ensure in line with the Financial Procedure Rules. Links with the Asset Management audit and last audited in 2008/09. | 4 | 5 |
| Inventories | 3 | All | Audit of the equipment inventories for Follaton House. Inventories for other Council properties are audited cyclically under the respective heading. | 2 | 3 |
| Procurement | 3 | All | To consider the Council's policies and arrangements for procurement to include the review of any leasing agreements. Last audited 2008/09. | 2 | 10 |
| Schemes with Other Organisations | 3 | Various | A review of the transactions and governance of a sample of the schemes in place excluding the AONB which will be covered separately. Last audited 2008/09. | 2 | 9 |
| Sub-Total | | | | | 32 |

Continued Overleaf

OTHER SYSTEMS AND AUDIT WORK (Continued)

| | Priority Rating | Council Objective | | Proposed Quarter | 2012/13 Days |
|--|-----------------|-------------------|---|------------------|--------------|
| PLANNING & COMMUNITY DELIVERY | | | | | |
| Land Charges including Street Naming | 3 | Various | Audit of the systems in place surrounding the maintaining of the local land register and requests for certificates of search. Audit to include street naming. Last audited 2007/08. | 1 | 9 |
| Major Development Projects (including Sherford) | 3 | Various | Review of the expenditure relating to significant projects for the Council including Sherford. Last audited 2009/10 (Sherford). | 2 | 6 |
| Sub-Total | | | | | 15 |
| CORPORATE/NON-FINANCIAL | | | | | |
| Advice to Information Compliance and Other Groups | 3 | All | Attending several officer groups to provide advice. Time previously charged to Contingency. | 1/2/3/4 | 3 |
| Asset Management | 3+ | Various | Audit to establish the progress being made by the Council in the management of its assets. Last audited 2008/09. | 1 | 7 |
| Corporate Management Cost Centre | 3 | All | A review of the expenditure charged to this cost centre to ensure that the Financial Procedure Rules are met. | 2 | 6 |
| Shared Services | 3 | All | A review of the process for identifying and creating a shared service, to include governance issues, recharging etc. Following on from 2011/12 equivalent. | 4 | 5 |
| Sub-Total | | | | | 21 |
| TOTAL: OTHER SYSTEMS AND AUDIT WORK | | | | | 127 |
| AUDIT MANAGEMENT | | | | | |
| Audit Administration | | | - | | 20 |
| Audit Management, including Audit Planning | | | - | | 20 |
| Audit Monitoring Reports to Management and the Audit Committee | | | - | | 15 |
| Training | | | - | | 15 |
| Miscellaneous e.g. Financial Regulations etc. | | | - | | 5 |
| Sub-Total | | | | | 75 |
| TOTAL RESOURCES REQUIRED 2012/13 From above | | | | | 620 |

| RESOURCES AVAILABLE | | | 2012/13 Days |
|----------------------------------|---|---|-------------------------|
| Chief Internal Auditor | | | 234 |
| Senior Auditor | | | 260 |
| Auditor | | | 260 |
| Sickness | Basis of Estimate: CIPFA Guidance plus 10 | - | -18 |
| Bank Holidays | | | -30 |
| Annual Leave | | | -86 |
| TOTAL RESOURCES AVAILABLE | | | 620 |

Allan Goodman, Chief Internal Auditor

March 2012



**South Hams
District Council**

SOUTH HAMS DISTRICT COUNCIL

INTERNAL AUDIT

ANNUAL COMPUTER AUDIT PLAN – 2012/13

| AUDIT AREAS | Priority Rating | Council Objective | Proposed Quarter | 2012/13 Days |
|--|------------------------|--------------------------|-------------------------|---------------------|
| Installation & Healthcheck, including: Using CIPFA Guidance – <ul style="list-style-type: none"> • Database Management • Environment Controls • Input Data and Running Files • Access control • Back-up • Disaster Recovery | 1 | All | 4 | 7 |
| Departmental IT/ Cost Effectiveness Using CIPFA Guidance – <ul style="list-style-type: none"> • Management Controls; • Procurement Of ICT Facilities; and • Financial Management of ICT. | 3 | All | 4 | 7 |
| Project Management & Systems Development Using CIPFA Guidance - <ul style="list-style-type: none"> • Project Management Controls; and • Post Implementation Review. | 3 | All | 4 | 8 |
| Other Reviews <ul style="list-style-type: none"> • Follow up of prior year reports; • Emerging Issues including any advice needed by ICT related Transformation 2015 projects; and • Other – through liaison with the external auditors and updating of the risk assessment. | 2 | All | 4 | 4 |
| TOTAL RESOURCES REQUIRED | | | | 26 |
| RESOURCES AVAILABLE | | | | 2012/13 Days |
| Computer Audit in Main Audit Plan (Appendix A) | | | | 26 |
| TOTAL RESOURCES AVAILABLE | | | | 26 |

The computer audit plan was also derived from an audit assessment of all of the systems within the Council requiring audit, 'the Computer Audit Universe'. Once these systems were identified an assessment of risk was applied, based on a statistical methodology in the same way as the main audit plan (see Appendix A). The 5-year computer audit plan is based on the CIPFA 'Computer Audit Guidelines'. The priority rating has been simplified. Work will be carried out either annually or once twice in 6 years depending on the audit risk. Our computer audit plan also upholds the Council's aims and priorities as with every audit we are seeking continuous improvement of services, making best use of available resources to fulfil priorities and deliver services with skill, competence and integrity.