

**Internal Audit Plan Progress**

Audit Area	Est Days	Q1	Q2	Q3	Q4	Assurance Level	No. of High Priority	No. of Medium Priority	No. of Low Priority	No. of VFM
<b>Main Financial Audits</b>										
Benefits	15		█							
Income	15		█	█						
Accounts Payable	10			█						
Accounts Receivable	10			█						
Asset Management	10			█						
Business Rates	15			█						
Council Tax	10			█						
Landlord services (Rent Accounting)	10			█						
Payroll (inc NFNPA testing) (Inc T&S, Members Allowances & Expenses)	25			█						
Treasury Management	2			█						
Main Accounting System inc bank reconciliation	15				█					
<b>IT Audit</b>										
IT Audit (Inventory/Purchases/Contracts/Maintenance/Licences etc)	15		█							
IT Audit (PSN/Security/DR) Network and Other systems	20				█					
<b>Governance</b>										
Governance and corporate risks inc new standards	15	Completed								
Information Governance	15		█							
<b>Assurance/Risk Based Service Areas</b>										
The Design Room	10	Draft								
Estates Management	15	Draft								
Clinical Waste	10	Draft								
Customer Access - Contact Centre/Helpdesk/Support Service	10	Draft								
Building Control	15	WIP								
Landscape and Open Space	10	WIP			█					
Coastal & Regional Monitoring	10									
Licensing	15									
Development Control (inc planning enforcement and appeals)	15		█							
Housing Development inc Affordable Housing, Private Sector Leasing & Empty Properties	15		█							
Central Purchasing/Stores	15		█							
Community Grants/Ward Budgets/Other Grants	15		█							
Health and Safety	15				█					



## Appendix 2

<b>Contract Work</b>		Q1	Q2	Q3	Q4	
Procurement Strategy and Corporate Process and Waivers	30	Completed				See Waiver Report 14/15. Corporate Support to the development of new Procurement Policy, templates and training
Procurement - Contract Payments and Financial Assessments	30	Completed				Routine compliance tests of payments as they arise. Financial assessments of new contracts
<b>Compliance</b>						
Creditors exception testing	20	Completed				Routine daily task to review all creditor payments which have not been approved online. (Exception testing) Annual results reported within the Accounts Payable Audit Report. Payments would be stopped if there was an audit concern. None for this quarter identified
Health and Leisure Income Returns	10					Compliance test of income collection and reconciliation. May include additional site visits and unannounced cash ups. Also includes tests on refunds and non payment types. Results included within Income Audit Report. Additional services may be added without notice.
Car Park Income Reconciliation	4					
Keyhaven Income Returns	2					
Stock takes, cash ups & Petty cash	10					
<b>Fraud</b>						
Counter Fraud; Policy review, training, prevention work, NFI overview, general monitoring tools	20	Completed				Significant work in this area for 15/16. One part time (qualified fraud officer) has been dedicated to fully review the Counter Fraud policies and their effectiveness across the Council. The fraud risk register is currently being reviewed in full with each Head of Service.
Counter Fraud Investigation	20	Completed				Time set aside for investigations. One non benefit whistleblowing case raised with internal audit since April 15, but fraud is not suspected and appears to be a clerical error. Internal Audit will update Committee on anything significant and speak directly with the Chair if a concern arises between meetings.

Counter Fraud Work inc NFI and Analytics	30					The Council participates in the National Fraud Initiative. Resources required to undertake investigation of matches. Time set aside to undertake more detailed counter fraud testing on Tenancy, Council Tax Reduction and Business Rates. The register may inform of new risks. An area not tested for some time includes Declarations of Interest and Conflicts.
<b>Consultancy/VFM</b>						
H&L Queries	10	Completed				Cash discrepancies and or general banking enquiries as required
Projects/Consultancy work/VFM/S151 Requests	80	Completed				Attendance at Organisational Change Project team as well as Affordable Housing Project
Advisory (Financial Regulations)	50	Completed				General enquiries in relation to compliance with Council Policy
<b>3rd Party for NFDC</b>						
Safeguarding	10	Completed				Domestic Homicide Review - support given to lead officer in compiling data. Recommendations on process separately reported
Benefit Subsidy (for external audit)	45	WIP				Undertake in partnership with external audit. External audit will provide an opinion on the work within their annual grants certification report. This work reduced external audit fees and develops auditor knowledge
Leader (on third party behalf)	2					Undertaken as an independent assessor. Details to be confirmed for 15/16
<b>3rd Party Contracts</b>						
L&PTC	6	Completed				Audit completed for 14/15 for an agreed fee.
Ringwood TC	5	Completed				Audit for 14/15 for an agreed fee
New Forest NPA	18	Completed				Internal Audit Service provided under an SLA for an agreed fee.
Dorset Audit Partnership	185	Completed				Internal Audit Management and share of resources undertaken for an agreed fee