

APPENDIX C

AUDIT ACTIVITY	DEPARTMENT	AUDIT TYPE	SCOPE	DAYS
Objective A: LIVING WELL – Support our communities to remain in good health whilst continuing to protect the natural and built environment				
Licensing Policies	Health and Environmental Services	Compliance	Focus on taxi licensing arrangements	12

AUDIT ACTIVITY	DEPARTMENT	AUDIT TYPE	SCOPE	DAYS
Objective B: HOMES FOR OUR FUTURE – Secure the delivery of a wide range of housing to meet the need of existing and future communities				
Homelessness	Affordable Homes	Risk Based	Budget increases and high risk area. Build on coverage undertaken in current year and look to review effectiveness of management arrangements	15
Choice Based Lettings		Project	Post implementation review	12

AUDIT ACTIVITY	DEPARTMENT	AUDIT TYPE	SCOPE	DAYS
Objective C: CONNECTING COMMUNITIES – Work with partners to ensure new transport and digital infrastructure supports and strengthens communities and that our approach to growth sustains prosperity				
Land Supply / s.106	Planning and New Communities	Risk Based	Review of: <ul style="list-style-type: none"> - availability of land for development within the Council; and - Co-ordination arrangements in relation to set up, collect, track, review, deliver and use of s.106 funds. 	15

AUDIT ACTIVITY	DEPARTMENT	AUDIT TYPE	SCOPE	DAYS
Objective D: AN INNOVATIVE AND DYNAMIC ORGANISATION – Adopt a more commercial and business-like approach to ensure we can continue to deliver the best possible services at the lowest possible cost				
Shared Service: Waste Management	Health and Environmental Services	Risk Based	Evaluation of delivery of the shared service. Two separate audits will be undertaken.	12
		Compliance	1. Focus on the performance delivery and validation of the achievement of savings.	12
		Project	2. Quality assessment of the service to verify conformance with quality standards	12
			3. Review of the Trade Waste project as it looks to improve on its commercialisation	12

AUDIT ACTIVITY	DEPARTMENT	AUDIT TYPE	SCOPE	DAYS
CORE SYSTEMS ASSURANCE WORK Core systems are those that are fundamental to providing control assurance for internal financial control and allow the s.151 officer to make their statement included in the authority's Annual Statement of Accounts. The External Auditor also places reliance on the work undertaken by Internal Audit on key systems. Systems are reviewed on a rolling cycle to ensure that all are covered.				
Accounts Payable	Corporate Services	Systems	NB: All these audit areas are interlinked with the development and implementation of a new Financial Management System for 3 Councils. Due to the increased, and continued audit resources being provided by Cambridge City Council to the Project Board, there is potential that reliance could be placed on these works. As a result, these audits will be substituted.	8
Cash and Bank	Corporate Services	Systems		8
Main Accounting	Corporate Services	Systems		8
Treasury Management	Corporate Services	Systems	Review of investment strategy and performance	12

AUDIT ACTIVITY	DEPARTMENT	AUDIT TYPE	SCOPE	DAYS
ANNUAL GOVERNANCE AND ASSURANCE FRAMEWORK: Each year the Council is obliged to issue a statement on the effectiveness of its governance arrangements. This section includes audit work that relates to the production of the Annual Governance Statement				
Organised Crime Procurement Review	All	Compliance	<p>At the beginning of December 2016, the Home Office issued a report covering “Organised Crime Procurement Pilots”. This exercise looked at various aspects of Local Government activities which could be vulnerable to be targeted by organised crime. It recommends that Councils should look to undertake an audit in relation to Serious Organised Crime. Various pilots have taken place across the country (as well as in Scotland) and details have been circulated which suggest that a number of areas could be susceptible / at risk. Examples include where there is a high level of cash inputs into the service; contracts are awarded or there is significant interaction with the public and / or companies. A number of audit areas will be targeted and an overarching report produced. The areas include:</p> <p>Declarations (Members / Officers).</p> <ul style="list-style-type: none"> - Monitoring / authorising secondary employment; - Gifts and hospitality registers - Declarations of interests <p>Recruitment and Selection</p> <ul style="list-style-type: none"> - Disclosure and Barring Services checks <p>Bribery and Corruption</p> <ul style="list-style-type: none"> - Anti-Money Laundering <p>Procurement and Contract Arrangements</p> <ul style="list-style-type: none"> - A selection of contracts will be selected from the Contracts Register 	25

AUDIT ACTIVITY	DEPARTMENT	AUDIT TYPE	SCOPE	DAYS
ANNUAL GOVERNANCE AND ASSURANCE FRAMEWORK: (continued)				
Annual Audit Opinion	N/A	N/A	Annual report for Audit and Corporate Governance Committee produced by the Internal Audit lead, providing an opinion on the state of governance and the internal control framework in place within South Cambridgeshire District Council.	2
Internal Audit Effectiveness	N/A	N/A	Review of the Internal Audit service against the Public Sector Internal Audit Standards.	2
Annual Governance Statement	N/A	N/A	Internal Audit review of the draft Annual Governance Statement and the associated Action Plan to address any significant shortcomings.	2
Human Resources	All	Contract	Review delivery of, monitoring and performance of the contract in place for Multi Agency Cover arrangements	15
Performance Management	-	-	Shared Service outcomes (specific works relating to Waste Management are identified separately)	–
Project Management	All	Project	Review of the Business Efficiency Improvement Programme. A sample of projects will be selected and the audit will focus on quantifying the delivery of savings and meeting its outcomes	12
Risk Management	All	Compliance	Review of the roll out of 4Risk risk management system across the Council and its effectiveness	12

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OTHER RESOURCE PROVISIONS Throughout the year, audit activities will include reviews that have not been specified within the Audit Plan, including management requests as a result of changing risks; following up agreed audit actions and completion of audit works from 2015 / 2016 Audit Plan.				
CARRY FORWARD ACTIVITIES	All	Various	A number of audits roll forward either as a result of starting late in 2016/2017 or being rolled forward due to other activities taking precedence e.g. special investigations. Unless specified, these audits from 2016/2017 Audit Plan will take priority.	15
CONTINGENCY: REQUESTED WORK	All	Advice	The Audit Plan is based only on a snapshot of the Council at any moment in time. Risks and priorities change all the time. An element of time has been set aside to allow for sudden changes to the Plan. This could be due to: <ul style="list-style-type: none"> - New risks identified which require swift attention; - Control or risk advice to Officers / Members; and - Ad-hoc requests. 	10
FOLLOW UP PROVISION	All	Follow Up	A number of audits completed in previous years where there have been concerns identified are followed up to ensure that agreed recommendations have been implemented.	10
REVIEWS / MANAGEMENT	-	-	Undertake reviews of works / quality checks to ensure meet required standards and production of committee papers	15

Allocations in relation to the National Fraud Initiative, as per the Internal Audit Business Case are to be undertaken elsewhere.