

PROPOSED AUDIT PLAN FOR 2002/03

1 SUMMARY

- 1.1 Members initially approved the Audit Plan for 2002/03 in January 2000. Some minor amendments have been made to the plan following discussion with Heads of Service.
- 1.2 The auditing of internal control is a requirement under the Local Government Act.

2 INTRODUCTION

- 2.1 The Proposed Audit Plan for 2002/03 is appended. The plan has been based on the risk assessments undertaken by Internal Audit during 1999. This criteria needs to be updated in conjunction with the Heads of Service and External Audit. Heads of Service have been asked to complete a Risk Assessment questionnaire on their main service areas. This information will be used to most effectively plan Internal Audit's work.
- 2.2 A new strategic audit plan covering the next three years will be produced over the coming months for discussion at the Overview and Scrutiny Committee.

3 RESOURCE ALLOCATION

- 3.1 The following table shows the level of audit resource available to Rochford District Council based on a staffing level of 2.75 full time equivalent.

<u>Audit Time</u>	<u>No.Days</u>	<u>Total</u>	<u>%</u>
Work Days Available for 2.75 fte		721	100
Less			
Leave/Bank Holidays/Other Leave/Sickness	120	601	83
Less			
Administration/Staff Training/Management	153	448	62
Audit Plan Allocation			
Follow-up work/Management Assignments/Consultation Work	90	358	50
Audit Plan (Appendix)	358		

- 3.2 The audit section is trying to continue the benchmarking exercise undertaken last year with the three other Essex Authorities. Unfortunately two of the authorities are having recruitment problems and the time and information available from them is limited.
- 3.3 Progress on the Audit Plan is monitored through the Quarterly Performance Reports and a report is brought to Audit Committee every six months.

4 RECOMMENDATION

It is proposed that the Committee **RESOLVES**

- (1) That the Proposed Audit Plan for 2002/03 is agreed. (CEx)

Paul Warren

Chief Executive

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Appendix

Subject Area	Days	Subject Area	Days
<u>General</u>		<u>Housing, Health & Community Care</u>	
Asset Management (M)	8		
Complaints Procedure (H)	10	Pest Control (L)	7
Health & Safety (H)	10	Homelessness/Housing Advice (H)	10
Whistleblowing Policy (M)	5	Improvement Grants (H)	5
Business Continuity Plans (M)	10		
Annual Checks (H)	20	<u>Contracted Services</u>	
<u>Internal Audit and Process Review</u>		Service Contracts (H) - Cemeteries	20
Performance Indicators (H)	20	Repairs & Maint. Contracts (H)	10
Best Value Audit (M)	5	Waste Strategy Recycling (H)	5
Process Reviews (M)	15		
Audit B.Value Reviews (H)	10	<u>Planning Services</u>	
<u>Financial Services</u>		Planning (H)	10
Preparation Estimates (M)	10		
Payroll (H)	8	<u>Admin. & Member Services</u>	
Bank Reconciliation (H)	4	FM Contract (H)	15
Treasury Management (H)	4	Elections (M)	5
Creditors (H)	10	Central Purchasing (L)	8
Debtors (H)	10		
Income Collection (M)	14	<u>Revenue & Housing Mang.</u>	
Grants (L)	5	Housing Benefit (H)	15
<u>Personnel</u>		Council Tax (H)	15
Sickness & Absence (M)	10	Benefit Fraud (H)	15
<u>Legal Services</u>		Business Rates (M)	6
		Housing Rents (H)	8
Land Charges (M)	5	Cashiers (M)	1
		Public Transportation (H)	10
Sub Total	193	Total Days Allocated	358

Risk Assessment High (H), Medium (M), Low (L)