

**HEREFORDSHIRE COUNCIL  
AUDIT PLAN 2008/09**

<b>AUDIT AREA</b>	<b>DAYS</b>
<b>a. FUNDAMENTALS</b>	
Asset Register	25
Treasury Management	25
Cash and Deposit	30
ICT FMS	30
Education FMS	30
Bank Reconciliation	30
Debtors	25
Creditors	30
FMS	30
Payroll Non Education	35
Payroll Education	35
NDR	35
Council Tax	35
Housing Benefit	40
Education Transport	25
Early Years	25
Supporting People	25
Amey Contract	30
<b>Total Fundamentals</b>	<b>540</b>
<b>b. NON-FUNDAMENTALS</b>	
Regeneration Directorate	
Section 106 Agreements	10
Resources Directorate	
Anti Money Laundering	5
Value added Tax	10
Industrial Estates Income	10
Children Services Directorate	
Revenue/Capital Grants	15
Sure Start	20
Instrumental Music	10
Decision Management Process	20
Environment and Culture Directorate	
Waste Contract Management	12
Income from Trade Waste/Domestic Waste	15
Penalty Charge Notice/Car Park Income	20
Integrated Commissioning Directorate	
Payments to Independent Providers	20

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<b>AUDIT AREA</b>	<b>DAYS</b>
<b>Total Non-Fundamental Systems</b>	<b>167</b>
<b>c. GOVERNANCE AND ANTI FRAUD</b>	
<b>Anti Fraud</b>	
Travel and Subsistence	15
Staff Register of Gifts	5
Regeneration Developments	15
National Fraud Imitative	15
<b>Governance</b>	
Environment and Culture Directorate	10
Resources Directorate	10
Deputy Chief Executive Directorate	10
<b>Total Governance and Anti Fraud</b>	<b>80</b>
<b>d. OTHER KEY SYSTEMS</b>	
Risk Management	20
Local Area Agreement	30
Use of Resources-Internal Control	20
Section 75 Agreements	30
Audit & Corporate Governance Committee	60
GEM Systems	10
Recruitment and Selection	20
Staff Review and Development	20
Project Management	25
Managing Attendance	25
Annual Governance Statement	25
Herefordshire Public Services	30
Member Register of Interests and Gifts	15
<b>Total Other Key Systems</b>	<b>330</b>
<b>e. ICT PROTOCOLS AND CONTROLS (COUNCIL-WIDE)</b>	
Herefordshire Connects	50
Corelogic/CLIX	10
Cedar Feeder Systems	5
ISO 27001 Consultancy	20
ISO 27001 Technical Compliance	25
ISO 27001 Physical Security	25
ISO 27001 3 <sup>rd</sup> Party Management	25
Security Arrangements- Remote Sites	20
IPG Group Quality Assurance	10
Cedar -Access Controls	3
Payroll System Access Controls	5
Council Tax/Housing Benefit/Non Domestic Rates	5

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<b>AUDIT AREA</b>	<b>DAYS</b>
<b>Total ICT Protocols and Controls Council-Wide</b>	<b>203</b>
<b>f. ESTABLISHMENT VISITS</b>	
Secondary Schools Toolkit Follow up	20
Primary Schools Toolkit (25)	250
<b>Total Establishments Visits</b>	<b>270</b>
<b>g. VERIFICATION AND PROBITY</b>	
Diversity Standard	10
<b>Contract Letting</b>	
Children Services	15
Environment and Cultural Directorate	15
Resources Directorate	15
Deputy Chief Executive Directorate	15
<b>Total Verification and Probity</b>	<b>70</b>
<b>h. RECOMMENDATION FOLLOW UP</b>	
ICT Use of Contractors, Audit Report,	10
Customer Relations Management System	5
Managed Learning, Platform/Virtual Learning Environment	5
Drugs Forum – Partnership Management	3
Drug Forum Management	3
ICT Petty Cash	2
Housing Performance Indicators	2
Household Waste Management Performance Indicator	3
Pedestrian Crossing Performance Indicator	3
Street Cleanliness Performance Indicator	3
<b>Total Recommendation Follow Up</b>	<b>39</b>
<b>i. PERFORMANCE MANAGEMENT</b>	
Performance Management	25
Performance Indicators (to be identified)	80
<b>Total Performance Management</b>	<b>105</b>
<b>Total Contingency</b>	<b>196</b>
<b>TOTAL PLANNED DAYS</b>	<b>2000</b>