

## Appendix 1

### AUDIT SERVICES - AUDIT PLAN 2006/7

Area	Activity	Risk	Days	Register
<b>AUDIT SERVICES</b>		N/a		
<b>Administration and Management</b>				
Health and Safety	Administration and Management		3.00	
Recruitment and Selection	Administration and Management		5.00	
Service Management	Administration and Management		70.00	
General Office Duties	Administration and Management		70.00	
Audit Briefing Meetings	Administration and Management		20.00	
Tardis Management	Administration and Management		10.00	
Audit Manual	Administration and Management		10.00	
Customer Liaison	Administration and Management		16.00	
Hereford & Worcester Audit Group	Administration and Management		4.00	
Audit Plan	Administration and Management		20.00	
Benchmarking Club	Administration and Management		5.00	
<b>TOTAL</b>			<b>233.00</b>	
<b>Non-Audit Work</b>				
		N/a		
Controlled Stationery	Non-Audit Work		10.00	
IT Services and Problems/time delays	Non-Audit Work		10.00	
<b>TOTAL</b>			<b>20.00</b>	
<b>Staff Development</b>				
		N/a		
Audit Staff Review and Development etc	Staff Development		10.00	
<b>TOTAL</b>			<b>10.00</b>	
<b>Leave</b>				
		N/a		
Annual Leave	Leave		270.00	
Sick Leave	Leave		95.00	
Bank Holidays	Leave		72.00	
Special Leave	Leave		10.00	
<b>TOTAL</b>			<b>447.00</b>	
<b>Vacant Post</b>				
		N/a		
Vacant Posts / Secondment	Vacant Post		20.00	
<b>TOTAL</b>			<b>20.00</b>	
<b>Training</b>				
		N/a		
Professional Training	Training		40.00	
In House Training	Training		30.00	
Seminars	Training		5.00	
<b>TOTAL</b>			<b>75.00</b>	

**AUDIT SERVICES - AUDIT PLAN 2006/7**

Area	Activity	Risk	Days	Register
<b>TOTAL FOR AUDIT SERVICES</b>			<b>805.00</b>	
<b>CHIEF EXECUTIVE DEPARTMENT</b>				
<b>General Work/Advice</b>		Green		
Non-specific	Other Chargeable		0.75	
Chairman's Imprest Account	Cash up		0.25	
<b>TOTAL</b>			<b>1.00</b>	
<b>HUMAN RESOURCES</b>				
		Amber		
General Audit Work/Advice	Other Chargeable		1.00	
Computerised human Resources Info System	Verification/Probity		10.00	
Control of ID cards	Recs Follow up		3.00	
<b>TOTAL</b>			<b>14.00</b>	
<b>TOTAL FOR DEPARTMENT</b>			<b>15.00</b>	
<b>ADULT AND COMMUNITY SERVICES</b>				
<b>DIRECTORATE</b>				
<b>DIRECTORATE</b>		Red		
Delegation Arrangements	Verification/Probity		10.00	
<b>TOTAL</b>			<b>10.00</b>	
<b>ADULT SOCIAL CARE SERVICES DIVISION</b>				
		Red		
Agency Payments	System		15.00	X
Residential Assessments/Contribution Orders	System		15.00	X
In House Home Care Cash Handling	System		15.00	
Payments to Independent Providers	System		15.00	X
Direct Payments to Service Users	System		15.00	X
CSCI Performance Judgment	System		20.00	X
<b>TOTAL</b>			<b>95.00</b>	
<b>STRATEGIC HOUSING DIVISION</b>			<b>0.00</b>	
		Amber		
<b>ECONOMIC &amp; COMMUNITY SERVICES</b>				
<b>DIVISION</b>		Amber		
Library Administration	Establishment		10.00	
Regeneration Development	F & C		6.00	
<b>TOTAL</b>			<b>16.00</b>	
<b>COMMISSIONING &amp; IMPROVEMENT</b>				
		Amber		

**AUDIT SERVICES - AUDIT PLAN 2006/7**

<b>Area</b>	<b>Activity</b>	<b>Risk</b>	<b>Days</b>	<b>Register</b>
<b>DIVISION</b>				
Contract Letting/Monitoring	F & C		8.00	
<b>TOTAL</b>			<b>8.00</b>	
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<b>TOTAL FOR DIRECTORATE</b>			<b>129.00</b>	
<b>CHILDREN AND YOUNG PEOPLE'S DIRECTORATE</b>				
<b>Directorate</b>		Red		
Delivery of JAR Action Plan	CPA		10.00	<b>X</b>
General Audit Work/Advice	Other Chargeable		5.00	
Bank Mandates	Other Chargeable		5.00	
Directorate Delegation	Verification/Probity		10.00	
<b>TOTAL</b>			<b>30.00</b>	
<b>COMMISSIONING &amp; IMPROVEMENT SCHOOLS &amp; SERVICES DIVISION</b>				
<b>High Schools- Bank Account</b>		Red		
General Audit Work/Advice	Other Chargeable		10.00	
John Masefield High - Ledbury	Recs Follow up		8.00	
Queen Elizabeth High - Bromyard	School Audit		17.00	
Kingstone High	School Audit		17.00	
<b>TOTAL</b>			<b>52.00</b>	
<b>High Schools-Non Bank Account</b>		Amber		
General Audit Work/Advice	Other Chargeable		10.00	
Aylestone High - Hereford	School Audit		15.00	
John Kyrle High - Ross on Wye	School Audit		15.00	
Haywood High - Non Bank	School Audit		15.00	
Weobley High - Non Bank	School Audit		15.00	
<b>TOTAL</b>			<b>70.00</b>	
<b>Special Schools- Bank Account</b>		Red		
General Audit Work/Advice	Other Chargeable		2.00	
Barrs Court Hereford	School Audit		17.00	
<b>TOTAL</b>			<b>19.00</b>	
<b>Special Schools-Non Bank Account</b>		Amber		
General Audit Work/Advice	Other Chargeable		2.00	
Brookfield - Hereford	School Audit		10.00	
Aconbury Centre	School Audit		10.00	
<b>TOTAL</b>			<b>22.00</b>	

**AUDIT SERVICES - AUDIT PLAN 2006/7**

<b>Area</b>	<b>Activity</b>	<b>Risk</b>	<b>Days</b>	<b>Register</b>
<b>Primary Schools - Non-Bank Accounts</b>		Amber		
General Audit Work/Advice	Other Chargeable		15.00	
Almeley Primary	School Audit		10.00	
Ashperton Primary	School Audit		10.00	
Bodenham, St. Michael's C. E. Primary	School Audit		10.00	
Bosbury C. E. Primary	School Audit		10.00	
Brampton Abbots C. E. Primary	School Audit		10.00	
Bredenbury Primary	School Audit		10.00	
Bridstow C. E. Primary	School Audit		10.00	
Brilley Parochial Primary	School Audit		10.00	
Brockhampton (Bromyard) Primary	School Audit		10.00	
St. Peter's Primary - Bromyard	School Audit		10.00	
<b>TOTAL</b>			<b>115.00</b>	
<b>INTEGRATED SERVICES DIVISION</b>				
<b>OTHER</b>		Amber		
Education Transport	Consultancy		10.00	
Capital Grants	Systems		10.00	<b>X</b>
Contract Letting/Monitoring	F & C		10.00	
			<b>30.00</b>	
<b>Youth Service</b>		Amber		
Leominster and Wigmore Youth Service	Establishment		10.00	
<b>TOTAL</b>			<b>10.00</b>	
<b>Early Years</b>		Amber		
Early Years Development - Site visits	Recs follow up		10.00	
<b>TOTAL</b>			<b>10.00</b>	
<b>TOTAL FOR DIRECTORATE</b>			<b>358.00</b>	
<b>CORPORATE</b>				
<b>Corporate Projects</b>		Red		
National Fraud Initiative	F & C		10.00	
Honorarium Payments	System		10.00	
Quarterly Control Reports-Directors Updates	Ad-hoc Reports		20.00	
Assurance Reports	Ad-hoc Reports		20.00	
External Audit Liaison	Audit Commission		5.00	
Staff Review and Development	System		20.00	
Environmental Management Auditing	GEM		10.00	

**AUDIT SERVICES - AUDIT PLAN 2006/7**

<b>Area</b>	<b>Activity</b>	<b>Risk</b>	<b>Days</b>	<b>Register</b>
CPA-Use of Resources Action Plan	CPA		20.00	<b>X</b>
Performance Indicators	Performance Management		125.00	
Charging and Trading Arrangements	Ad-hoc Reports		20.00	
Managing Attendance	System		20.00	
LPSA Targets	Performance Management		15.00	<b>X</b>
Section 106 Agreements	System		10.00	
Performance Management Framework	Performance Management		20.00	<b>X</b>
Anti Money Laundering Procedures	Recs follow up		5.00	
Project Management	System		20.00	
SIC/Corporate Governance	System		20.00	
Risk Management	System		20.00	
Business Continuity	Verification		10.00	
Register of Interest, Gifts and Hospitality	F & C		10.00	
Diversity	Verification		10.00	<b>X</b>
<b>TOTAL CORPORATE</b>			<b>420.00</b>	

**CORPORATE AND CUSTOMER SERVICES DIRECTORATE**

**POLICY AND PERFORMANCE DIVISION**

General Audit Work/Advice	Other Chargeable	Red	10.00	
<b>TOTAL</b>			<b>10.00</b>	

**ICT AND CUSTOMER SERVICES DIVISION**

Grants and Donations	System	Red	10.00	
Hereford Registrars	Establishment		10.00	
Modern Records	Establishment		10.00	
Management of Software Licences	Computers/ICT		5.00	
E.Gateway/Government	Computers/ICT		10.00	
Firewall Security	Computers/ICT		10.00	
Acquisition of Equipment	Computers/ICT		8.00	
Contract Tendering/Monitoring	F & C		8.00	
Back up and Recovery	Computers/ICT		8.00	
Use of Contractors	Computers/ICT		10.00	
ICT Gap Analysis	Computers/ICT		10.00	
<b>TOTAL</b>			<b>99.00</b>	

**LEGAL & DEMOCRATIC DIVISION**

Members Expenses/Register of Interest	System	Amber	10.00	
<b>TOTAL</b>			<b>10.00</b>	

**AUDIT SERVICES - AUDIT PLAN 2006/7**

Area	Activity	Risk	Days	Register
<b>TOTAL DIRECTORATE</b>			<b>119.00</b>	
<b>ENVIRONMENT DIRECTORATE</b>				
<b>ENVIRONMENTAL HEALTH &amp; TRADING STANDARDS DIVISION</b>		Amber		
Income from Trade Waste	System		8.00	
Recycling Income	System		8.00	
Market fees and Charges	System		8.00	
Cemeteries & Crematorium	System		8.00	
Waste Management Contract			15.00	
<b>TOTAL</b>			<b>47.00</b>	
<b>PLANNING SERVICES DIVISION</b>		Amber		
Fees and Charges	System		8.00	
<b>TOTAL</b>			<b>8.00</b>	
<b>HIGHWAYS &amp; TRANSPORTATION DIVISION</b>		Amber		
Budgetary Control	System		12.00	<b>X</b>
<b>TOTAL</b>			<b>12.00</b>	
<b>ENVIRONMENTAL SUPPORT</b>		Amber		
Hereford Jarvis/Owen Williams Partnerships	Partnership		20.00	
Contract Tendering /Monitoring	F & C		10.00	
<b>TOTAL</b>			<b>30.00</b>	
<b>TOTAL FOR DIRECTORATE</b>			<b>97.00</b>	
<b>FUNDAMENTALS</b>		Red		
<b>FINANCIAL SERVICES DIVISION</b>				
F. M. Systems Budget Setting & Reporting	Fundamental		25.00	<b>X</b>
Bank Reconciliation	Fundamental		25.00	
Treasury Management	Fundamental		20.00	
Asset Register	Fundamental		20.00	
Salaries and Wages	Fundamental		25.00	
<b>TOTAL</b>			<b>115.00</b>	
<b>INTEGRATED SERVICES DIVISION</b>				
Financial Management System-Schools	Fundamental		25.00	<b>X</b>
Salaries and Wages- Schools	Fundamental		25.00	
<b>TOTAL</b>			<b>50.00</b>	
<b>REVENUES &amp; EXCHEQUER DIVISION</b>				
Sundry Debtors	Fundamental		20.00	

**AUDIT SERVICES - AUDIT PLAN 2006/7**

<b>Area</b>	<b>Activity</b>	<b>Risk</b>	<b>Days</b>	<b>Register</b>
NDR	Fundamental		25.00	
Council Tax	Fundamental		25.00	
Housing Benefit	Fundamental		25.00	
Cash and Deposits	Fundamental		25.00	
Creditors			25.00	<b>X</b>
<b>TOTAL</b>			<b>145.00</b>	
<b>STRATEGIC HOUSING DIVISION</b>				
Supporting People	Fundamental		20.00	<b>X</b>
<b>TOTAL</b>			<b>20.00</b>	
<b>Corporate and Customer Services</b>				
SAP System Budgetary Control/reporting	Fundamental		20.00	<b>X</b>
<b>TOTAL</b>			<b>20.00</b>	
<b>TOTAL FUNDAMENTAL</b>			<b>350.00</b>	
<b>RESOURCES DIRECTORATE</b>				
<b>DIRECTORATE</b>				
General Audit Work/Advice	Other Chargeable	Green	10.00	
<b>TOTAL</b>			<b>10.00</b>	
<b>BENEFITS AND EXCHEQUER DIVISION</b>				
Creditor Emergency Payments	System	Amber	8.00	
<b>TOTAL</b>			<b>8.00</b>	
<b>FINANCIAL SERVICES DIVISION</b>				
Financial/Budgetary Control -Adult Services	System	Amber	20.00	
Car Loans	F & C		10.00	
<b>TOTAL</b>			<b>30.00</b>	
<b>ASSET MANAGEMENT &amp;PROPERTY SERVICES DIVISION</b>				
Management of Property Portfolio	System	Red	10.00	<b>X</b>
Contract Tendering/Monitoring	F & C		8.00	
<b>TOTAL</b>			<b>18.00</b>	
<b>PROCUREMENT</b>				
General Audit Work/Advice	Other Chargeable	Red	10.00	
<b>TOTAL DIRECTORATE</b>			<b>76.00</b>	
<b>Audit contingency</b>	Contingency	N/a	<b>90.00</b>	

**AUDIT SERVICES - AUDIT PLAN 2006/7**

Area	Activity	Risk	Days	Register
TOTAL FOR ALL SERVICES			2459.00	