Audit Universe 2013/14

Cheltenham Borough Council

Ref	Subject	Detail	Consultancy or Assurance	Strategic	Operational	Reputational	Financial	Compliance	Priority	Annual Opinion	Risk Register	MTFS	Corporate Strategy	Governance Group	Senior Leadership Team	Management	Project Support	Other	Scheduled	Ongoing	Days	Minimum Skill Rank	Assurance Provider	Report
1	Governance Compliance	Testing of the Financial, Procurement and Contract Rules	A	✓	✓	✓	✓	✓	5	✓				✓					Y	N	10	IA	Audit	✓
2	Annual Governance Statement	Testing of the AGS, supporting evidence and management certificates	A	✓	✓	✓	✓	✓	5	✓			✓	✓		✓			Y	N	5	IA	Audit	✓
3	Risk Management	Testing of risk management system, maturity assessment, supporting software	A	✓	✓	✓	✓	✓	5	✓	✓								Y	N	10	IA	Audit	✓
4	Performance Management	Testing of Performance Strategy and compliance	A	✓	✓	✓	✓	✓	5	✓			✓						Y	N	10	IA	Audit	✓
5	Change Programme & VFM	Testing of change programme systems and structure e.g. Futures projects	A	✓	✓	✓	✓	✓	5	✓	✓				✓		✓		Y	N	15	PA	Audit	✓
6	Cash Receipting	Key control testing and system interfaces with finance systems including PCI compliance & Cash handling	A	✓	✓	✓	✓	✓	5	✓	✓			✓					Y	N	15	IA	Audit	✓
7	ICT Review	Key control testing of infrastructure and sampled applications	A	✓	✓	✓	✓	✓	5	✓					✓				Y	N	20	ICT	Audit + SWAP	✓
8	Council Tax	Key controls and modules plus system changes	A	✓	✓	✓	✓	✓	5	✓									Y	N	15	IA	Audit	✓

No	Area	Description	Col		Q1	Q2	Q3	Q4	Q5	Pri		a	b	c	d	e	f	g		Y/N	Y/N	Days	Team		Provider	✓/×	Notes
9	NNDR	Key controls and modules plus system changes e.g. pooling	A		✓	✓	✓	✓	✓	5		✓	✓							Y	N	15	IA		Audit	✓	
10	Benefits	Key controls and modules plus system changes	A		✓	✓	✓	✓	✓	5		✓								Y	N	20	IA		Audit	✓	
11	GOSS	Finance, Payroll, Procurement and HR systems - key controls & benefits realisation	A		✓	✓	✓	✓	✓	5		✓	✓	✓	✓		✓					100	PA-AA		Audit + SWAP	✓	Separate plan
12	ICT shared service	Project support	C		✓	✓	✓	✓	✓	5		✓	✓	✓	✓		✓	✓	✓	N	Y	20	SA		Audit + FODDC IA	×	
13	Bridging the Gap	Review of systems e.g. Corporate Planning and Strategy, and monitoring to ensure CBC meets targets as set out in MTFS (Golden Thread)	A		✓	✓	✓	✓	✓	5		✓	✓	✓			✓			Y	N	20	SA		Audit	✓	
14	Leisure & Culture	Project support	C		✓	✓	✓	✓	✓	5		✓				✓	✓	✓		N	Y	40	PA		Audit	×	
15	Transparency agenda	Systems audit - key focus on safeguarding data and ensuring appropriate reporting	A			✓	✓	✓	✓	4		✓			✓				✓	Y	N	15	IA		Audit	✓	
16	Commissioning Support	Specific programmes or projects	C		✓	✓		✓	✓	4		✓	✓			✓		✓		N	Y	20	SA		Audit + project assurance	×	
17	Counter Fraud	Proactive support for Counter-Fraud Unit	C&A			✓	✓	✓	✓	4		✓								Y	N	20	IA		Audit + Benefit Fraud Team	×	
18	Ubico Ltd Service Delivery	Review of the controls monitoring the delivery of the services provided by Ubico	A		✓		✓	✓	✓	4		✓			✓		✓			Y	N	20	IA		Audit	✓	
19	Business Continuity / Emergency Planning	Review of BCP with a particular focus on shared service arrangements	A			✓	✓		✓	3		✓	✓			✓				Y	N	15	IA		Audit	✓	
20	Art Gallery & Museum	Project support	C		✓		✓	✓		3		✓	✓	✓						N	Y	15	SA		Audit	×	
21	Shared Service Governance	Testing of governance frameworks and compliance	A		✓	✓			✓	3		✓	✓		✓	✓				Y	N	15	SA		Audit	✓	
22	Commissioning	Review of commissioning projects from 2012/13 for benefits realisation including interanlly commissioned work e.g. JCS	A		✓		✓	✓		3		✓	✓			✓		✓		N	Y	15	SA		Audit	✓	

No	Service	Description								Pri										Y	N		Type	Audit	
23	Grants	Review of controls over the issuing of grants including the new Community Pride scheme	A				✓	✓	✓	3	✓		✓					✓		Y	N	15	IA	Audit	✓
24	Community Safety - Play area enhancement	Review of the ongoing programme of maintenance and refurbishment of play areas to ensure they improve and meet safety standards	A				✓	✓	✓	3	✓		✓				✓			Y	N	15	IA	Audit + HSE	✓
25	Cash Handling	Review the systems for the movement of cash or other assets outside of the buildings	A			✓	✓		✓	3	✓			✓						Y	N	5	IA	Audit	✗
26	Information Management	Review the systems for safeguarding data and sharing	A			✓	✓		✓	3	✓			✓		✓				Y	N	20	IA	Audit +ICO	✓
27	Health & Safety	Review of systems to safeguard the public, customers and employees	A			✓	✓		✓	3	✓	✓								Y	N	20	IA	Audit	✓
28	Building Control	Shared Service Review	A		✓	✓			✓	3	✓				✓					Y	N	15	SA	Audit + TBC IA	✓
29	Environmental audit	Review of the Council's environmental control framework in terms of climate change	A		✓		✓		✓	3	✓	✓		✓						Y	N	20	IA	Audit	✓
30	Ethics Audit	Review of the Council's ethical framework to ensure officers/Members operate within appropriate behavioural boundaries e.g. Equalities & standards	A			✓	✓		✓	3	✓	✓								Y	N	20	IA	Audit	✓
31	Housing	Housing allocation, DFG and Homelessness systems review	A			✓	✓			2	✓				✓		✓			Y	N	15	IA	Audit	✓
32	Property Maintenance Programme	Review of controls to ensure assets are safeguarded and maintained	A			✓		✓		2	✓									Y	N	15	IA	Audit	✓
33	Car Parks	Service review / car parks strategy	A		✓			✓		2	✓	✓	✓				✓			Y	N	10	IA	Audit	✓

#	Area	Description	Cat						Q														Y/N	Y/N	Days	By		Report to	✓/×	
34	Data Protection	Privacy Impact Assessment	C			✓		✓	2	✓	✓											N	Y	20	SA		Audit + ICO	✓	
35	Joint Waste Management Unit	Map assurance framework for JMU	C		✓	✓			2	✓				✓							Y	N	5	HIA		Audit	×	
36	Non GOSS work	Finance or HR controls outside of GOSS scope	A			✓		✓	2	✓											Y	N	15	IA		Audit	✓	
37	Gloucestershire Airport	Review of governance and controls over shareholder engagement, monitoring of investments and dividends	A		✓		✓		2	✓			✓								Y	N	10	SA		Audit	×	
38	Cemetery and Crematorium	Review of changes to facilities and systems	A			✓	✓		2	✓					✓		✓				Y	N	15	IA		Audit	✓	
39	New Homes Bonus	Review of the scheme use by CBC	A				✓		1	✓		✓	✓		✓	✓		✓			Y	N	10	IA		Audit	✓	
	Fraud Report	Annual report on fraud matters	A																		Y	N	2	HIA		Audit	✓	
	Follow-up	Implementation of recommendations after 6 months	A																		N	Y	10	IA		Audit + Management	✓	
	Follow-up	Follow-up of limited or low assurance reports in detail	A																		N	Y	10	IA		Audit + Management	✓	
	National Fraud Initiative	Key Contract Provision	C																		N	Y	5	SA		Audit + Management	×	
	Internal Audit monitoring reports	Progress against plan and arising opinions	A																		Y	Y	5	HIA		Audit	✓	
	External Audit Reports	Assess impact on internal audit work	A																		N	Y	4	HIA		External Audit	×	
	HIA Annual Plan report	Plan for 2014/15	A&C																		Y	N	10	HIA		Assurance framework	✓	
	HIA Annual Opinion report	Annual Opinion for 2013/14	A&C																		Y	N	2	HIA		Assurance framework	✓	
	Training provided by Internal Audit	Induction, counter fraud, governance, etc	A																		N	Y	5	PA		N/A	×	
	Compliance with Internal Audit Standards	Public Sector Internal Audit Standards 2013/14	A																		Y	N	10	HIA		Audit / Audit Partnership Board / Corporate Governance Group	✓	

	Attendance at relevant groups	Corporate Governance Group, Statutory Officer Group, SLT, etc	C		N	Y	20	SA		Audit	×
✓	Investigations	-	-		N	N	10	SA		Audit	✓
	Contingency	5% of operational days	-		-	-	20	PA		-	-