

	<u>System / Activity</u>	<u>Audit Type</u>	<u>Planned Days</u>	<u>Planned days EW</u>	<u>Planned days DAP</u>	<u>Planned Days CAP</u>	<u>Who</u>	<u>Notes</u>	<u>Audit Approach</u>
	<b>Audits based on Risk Assessment</b>								
1	IT Business Continuity	RBIA	21	3		18	CAP	Completed. 18 recommendations accepted. Being tracked by Rec Closure Group	System review - Cornwall Council
2	Core Programme	RBIA	5	5			EW/AM	Ongoing. Review of programme risk register	Engagement with TFG Change Team commenced, Authority Advisor
3	Control Training	Training Programme	15	15			EW	Not commenced	Training & coaching presentation
4	Payroll	Continuous Audit	18	6	12		EW/AM	Completed prog of monthly reports, oversight of migration to Agresso V5.5	Monthly monitoring delivered to HoA, HoF, Treasurer
5	Cash Management	RBIA	10	10			EW	Completed - Seized Monies Audit now in OLD, attend FRG, DDT and consult on control environment	Risk Based , ongoing support
6	Environmental Audit	RBIA	15	15			EW/Ground work	Groundwork Waste Management Audit completed - co-sponsored audit with Force Ongoing, KLOE3.1 Evidence prep	Membership of ESG, Risk Workshop delivered
7	Corporate Social Responsibility	RBIA	5	5			EW	Ongoing, SIA research, CSR Strategy research	RBIA - link to CSR
8	Risk Management & Corporate Governance	Consultancy	10	5	5		EW/AM	Support and attendance at risk review groups/Force & Authority, support to CGC, Risk Maturity Modelling	Ongoing development of Risk Management System
9	Firearms asset management	Cont. Assurance	8	4	4		EW/AM	Copmleted. Monthly data check on disposals & acquisition, monitoring of project delivery, follow up audit planned.	Continuous Audit
10	Development of Continuous Auditing	Continuous Audit	20		20			Inhibited by availability of data analysis capacity	Development of Risk Management System
11	Capital Spend	Continuous Audit	0				EW/DAP	Not commenced	Continuous Audit
12	Member Allowances and Expenses	RBIA	6	6			EW	Postponed	RBIA
13	Business Change	RBIA	0				EW	See Core Programme	
14	Partnerships (continued)	RBIA	5	5			EW	Postponed	Follow up to be tracked by Recommendation Closure Group
15	ACPO CSP Audit	Compliance	5		5		AM	Audit completed Jan 2010	Independent assessment
16	Anti Fraud & Corruption Arrangements	RBIA	14	6	8		EW/AM	Completion of NFI. Quarterly meetings with Head of PSD, exchange of info with PSD	Audit Consultancy
	<b>Managed Audit - Audit Commission</b>		0						
17	Accounting System	Managed Audit	0				DAP	Completed	
18	Budgetary Control(Central Systems)	Managed Audit	0				DAP	Completed	
19	Payroll Control	Managed Audit	0				DAP	Completed	
20	Creditor Payments	Managed Audit	0				DAP	Completed	
21	Debtors	Managed Audit	35	5	30		DAP	Completed	System Audit
22	Investments	Managed Audit	0				DAP	Completed	
23	Loans	Managed Audit	0				DAP	Completed	
24	Fixed Assets	Managed Audit	0				DAP	Not in plan	
25	Pensions	Managed Audit	0				DAP	Not in plan	
26	VAT	Managed Audit	0				DAP	Not in plan	
27	Bank Reconciliation	Managed Audit	0				DAP	Completed	
28	Control & Suspense Accounts	Managed Audit	0				DAP	Completed	
			0						
	<b>BCU's &amp; Departments</b>		0						
29	Cash Holdings - Devon BCU	RBIA	4	2		2		Completed	
30	Cash Holdings - Cornwall BCU	RBIA	4	2		2		Completed	
31	Cash Holdings - Plymouth BCU	RBIA	4	2		2		Completed	
32	Cash Holdings - Middlemoor Depts.	RBIA	4	2		2		Completed	
	<b>Projects &amp; Training</b>		0						
33	Environmental Audit Training		7	5	2		EW	Completed - Liaison with Met Office, Plymouth City Council, Mayday Network	Professional Development
	<b>Audit Management</b>								
34	Professional Development		6	10	5		EW	Attendance at SW and National IIA/Alarm Conferences,	Professional Development
35	Liaison with Audit Commission		6	4	2		RH/EW	Regular meetings wit AC -	
36	Continuous Auditing Development		45	20	25		AM/EW	Inhibited by limited technical support	Data Analysis

37	Corporate Governance Committee		15	10	3	2	EW	Risk Management training delivered to Members	Training delivery
38	Audit Needs Analysis	Planning	7	5	2		EW	Early engagement with key stakeholders	
39	Audit Meetings/Admin	Audit Management	3	3			EW	Local HIAS Forum, general admin	Attendance at Local HoA Forum - Met Offcie, NHS, DAP, Pennant Group, EdF
40	Attendance at FRG/Env Group Meetings	Consultancy	16	12	4			Full membership of FRG/DDT/ESG	
41	Liaison with National/Regional Police Audit groups.		10	6	2	2	EW	Secretaryship of NPAG/ ran election for Chair of group now Julie Norgrove DoA MPA	
	<b>Contingency for emergent risks</b>								
42	Migration to Agresso V5.5	Consultancy	8	4	4		EW/AM	Oversight and close liaison with FIMS team	Post implementation testing of payroll and accounting balances
	Duplicate Payment Analysis	VFM	6	1	2		AM	Inhibited by limited technical support	Audit analysis commenced in February - queries with Management for review
43	CST	Audit Analysis	37	12	25		EW/AM	Process Mapping of systems planned for 4th Qtr - support to CST2	Systems identified ToR draft complete
			<b>380</b>	<b>190</b>	<b>160</b>	<b>30</b>			

