

Appendix One

Planned activity	Planned days	Actual days	Status
1. Core Financial Systems – Fundamental assurance			
▪ General Ledger	10	10	Draft Report
▪ Debtors	10	10	Draft Report
▪ Creditor Payments	12	12	Final Report
▪ Payroll	10	10	Draft Report
▪ Budgetary Control	15	15	Draft Report
▪ Council Tax	10	10	Final Report
▪ National Non Domestic Rates (NNDR)	3	3	Final Report
▪ Bank Reconciliations	8	8	Draft Report
▪ Cashiers	7	7	Final Report
▪ Treasury Management	5	5	Final Report
▪ Housing Benefits	10	10	Final Report
▪ Fixed Assets	5	5	Draft Report

Planned activity	Planned days	Actual days	Status
2. Operational system reviews – risk based assurance			
▪ Savings & Efficiency Programme	15	15	Draft Report
▪ Legal Services (Combined with contract audit)	15	10	Fieldwork Complete
▪ Human Resources	20	0	Deferred to 2008/09 at request of Management
▪ Health & Safety	10	10	Draft Report
▪ ICT Audits (IT Risk Workshop & work on Strategy & TeamCentral)	30	20	Delivered
▪ BCP Arrangements	10	2	Deferred at request of Management
▪ Westbridge DLO	15	10	Capital Voids – fieldwork complete
▪ Voluntary Grants	10	10	Draft Report
▪ Contract Audit (Combined with legal services work)	20	15	Fieldwork Complete
▪ Void Management	10	10	Final report

Planned activity	Planned days	Actual days	Status
3. Strategic – performance assurance <ul style="list-style-type: none"> ▪ Risk Management ▪ Governance & Management Information ▪ Performance management & Improvement Delivery ▪ Planning Applications 	<p style="text-align: center;">20</p> <p style="text-align: center;">15</p> <p style="text-align: center;">20</p> <p style="text-align: center;">10</p>	<p style="text-align: center;">20</p> <p style="text-align: center;">15</p> <p style="text-align: center;">5</p> <p style="text-align: center;">10</p>	<p style="text-align: center;">Complete</p> <p style="text-align: center;">Complete</p> <p style="text-align: center;">Deferred</p> <p style="text-align: center;">Draft Report</p>

Planned activity	Planned days	Actual days	Status
4. Other <ul style="list-style-type: none"> ▪ Specific follow up reviews: <ul style="list-style-type: none"> ➤ Communication ➤ Citizen Engagement ➤ Partnership ▪ General follow up ▪ NFI ▪ Audit Management 	<p style="text-align: center;">15</p> <p style="text-align: center;">8</p> <p style="text-align: center;">12</p> <p style="text-align: center;">20</p>	<p style="text-align: center;">15</p> <p style="text-align: center;">8</p> <p style="text-align: center;">12</p> <p style="text-align: center;">20</p>	<p style="text-align: center;">Fieldwork complete</p> <p style="text-align: center;">Ongoing - TeamCentral</p> <p style="text-align: center;">Complete</p> <p style="text-align: center;">Complete</p>
Total	380	354	Also see amendments to plan
Work deferred to 2008/08 <ul style="list-style-type: none"> ▪ Human Resources ▪ Performance management & Improvement Delivery ▪ BCP arrangements 		<p style="text-align: center;">20</p> <p style="text-align: center;">15</p> <p style="text-align: center;">8</p>	

Amendments to plan	Agreed days	Actual days	Status
Days either re-allocated from within plan or released due to operational efficiencies. <ul style="list-style-type: none"> ▪ Work on overtime & expenses ▪ Budgetary Control (Timeliness of reporting) ▪ Housing Rents (Time released from Legal Services and Contract Audit) ▪ Electrical Services Overtime (additional days agreed to interview all staff involved) ▪ Housing Rents system (ICT days) 	2 8 10 10 10	2 8 10 12 10	Completed Draft Report Draft Report Draft Report Fieldwork Complete
Total	40	42	

Appendix Two

Assignment	Critical	High	Medium	Low	Total	Overall assurance rating
07/08 NBC 01 NNDR	0	0	1	4	5	High
07/08 NBC 02 Treasury Management	0	0	2	5	7	Moderate
07/08 NBC 03 Council Tax	0	1	6	5	12	Limited
07/08 NBC 04 Voluntary Grants*	0	2	7	3	12	Limited*
07/08 NBC 05 Void Management	0	0	3	3	6	Moderate
07/08 NBC 06 Cashiers	0	0	1	8	9	Moderate
07/08 NBC 07 General Ledger*	0	1	8	7	16	Limited*
07/08 NBC 08 Creditors	0	1	8	3	12	Limited
07/08 NBC 09 Debtors*	0	4	6	9	19	No Assurance*
07/08 NBC 10 Payroll*	0	5	7	8	20	Limited*
07/08 NBC 11 Housing Benefits	0	2	7	7	16	Limited (with improvement)
07/08 NBC 12 Bank Reconciliations*	0	7	10	1	18	No Assurance*
07/08 NBC 13 Planning Applications*	0	0	6	3	9	Moderate*
07/08 NBC 14 Electrical Services Overtime*	0	9	5	0	14	No Assurance*
07/08 NBC 15 Fixed Assets*	1	1	7	3	12	No Assurance*
07/08 NBC 16 Housing Rents*	0	3	9	4	16	Limited*
07/08 NBC 17 Savings & Efficiency*	0	0	3	0	3	Moderate*
07/08 NBC 18 Health & Safety*	0	0	4	1	5	Moderate*
07/08 NBC 19 Budgetary Control*	0	0	0	5	5	Moderate*
07/08 NBC 20 Management Accounts Reporting	N/a	N/a	N/a	N/a	N/a	N/a

Process*						
07/08 NBC 21 Housing System Implementation						
07/08 NBC 22 Capital Voids						
07/08 NBC 23 Contracts and Legal Services						
07/08 NBC 24 Communications and Citizen Engagement – follow up						
Total	1	36	100	79	216	

(denotes that report has been issued in draft and as such findings and assurance rating yet to be finalised.)*