

AUDIT ACTIVITY	Department	ASSURANCE LEVEL				RECOMMENDATIONS MADE					Commentary / Revised Audit Plan
		Full	Significant	Limited	No	Low	Medium	High	Critical	Total	

SYSTEMS ACTIVITY FINANCIAL SYSTEMS: MANAGED AUDIT	To review the design and operation of key systems to assess whether they are fit for purpose and allow the s151 officer to make his statement included in the Annual Accounts, on the reliability of the supporting financial systems. The fundamental systems - those which are critical to the operation of the council - are reviewed annually; others will be reviewed periodically dependent on risk.										
Main Accounting / Financial Accounting	Strategic Res					-	-	-	-	-	Removed from plan – reliance placed on PwC as part of final accounts
Accounts Payable	Strategic Res					-	-	-	-	-	Due to commence Qtr3
Sundry Billing	Strategic Res					-	-	-	-	-	Removed from plan
Debt Recovery	Strategic Res					-	-	-	-	-	Due to commence Qtr2, but delayed as central debt recovery function not yet in place.
Housing and Council Tax Benefits	Strategic Res					-	-	-	-	-	Due to commence Qtr4
Council Tax	Strategic Res					-	-	-	-	-	Due to commence Qtr3
Business Rates	Strategic Res					-	-	-	-	-	Due to commence Qtr3
Cash / Banking	Strategic Res					-	-	-	-	-	Removed from plan. Awaiting closure of previous review.
Budgetary Control (Capital)	Strategic Res					-	-	-	-	-	Due to commence Qtr3
Treasury Management	Strategic Res					-	-	-	-	-	Due to commence Qtr3
Payroll	Strategic Res					-	-	-	-	-	Due to commence Qtr3
Fixed Asset Accounting	Strategic Res					-	-	-	-	-	Due to commence Qtr4

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SYSTEMS ACTIVITY FINANCIAL SYSTEMS: MANAGED AUDIT – Unplanned reviews 2010/11											
Youth Offending Service – Imprest Account	Strategic Res		x			3	-	-	-	3	Memo issued
SYSTEMS ACTIVITY FINANCIAL SYSTEMS: MANAGED AUDIT – Rolled forward from 2009/10	To review the design and operation of key systems to assess whether they are fit for purpose and allow the s151 officer to make his statement included in the Annual Accounts, on the reliability of the supporting financial systems. The fundamental systems - those which are critical to the operation of the council - are reviewed annually; others will be reviewed periodically dependent on risk.										
Retrospective Orders	Chi Services					-	-	-	-	-	Under review
Benefits 2009	Strategic Res		x			1	2	-	-	3	Final issued
Cash and Banking 2009/10	Strategic Res		x			4	3	2	-	9	Draft issued
Main Accounting System	Strategic Res		x			1	1	-	-	2	Draft issued
Accounts Payable – Central Controls	Strategic Res			x		5	4	4	-	13	Draft issued

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ANNUAL GOVERNANCE AND ASSURANCE FRAMEWORK	Each year the Council is obliged to issue a statement on the effectiveness of its governance arrangements. This section details audit work that specifically relates to the production of the Annual Governance Statement.										
Arrangements for production of AGS 2009/10	All					n/a	n/a	n/a	n/a	n/a	Audit Committee Report 07/06/2010
Assurance Framework	All					-	-	-	-	-	Due to commence Qtr3. Awaiting approval of strategic risk register by CMT.
Annual Audit Opinion 2009/10	All					n/a	n/a	n/a	n/a	n/a	Audit Committee Report 07/06/2010
Anti Fraud Culture:	Reviews to reported individually throughout the year										
SI (Chi2120-02)	Chi Services				x	1	5	7	4	17	Draft issued
Internal Audit Effectiveness	All					-	-	-	-	-	Due to commence Qtr3
CAA / UoR Support	All					-	-	-	-	-	No longer required in current format - Work requirements to be reviewed in line with Government initiatives
Follow-Up Reviews	Individual reviews to be detailed throughout the year										
FMSIS follow-ups	Chi Services					-	-	-	-		19 currently in progress
Energy Payments follow-up	City Services					-	-	-	-		In progress

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ANNUAL GOVERNANCE AND ASSURANCE FRAMEWORK – Rolled forward from 2009/10											
Follow-Up Reviews											
Discovery FMSiS	Chi Services					n/a	n/a	n/a	n/a	n/a	Final
John Clare FMSiS	Chi Services					n/a	n/a	n/a	n/a	n/a	Final
Nene Valley FMSiS	Chi Services					n/a	n/a	n/a	n/a	n/a	Final
Wittering FMSiS	Chi Services					n/a	n/a	n/a	n/a	n/a	Final
Bishop Creighton FMSiS	Chi Services					-	-	-	-	-	In progress

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OTHER GOVERNANCE ARRANGEMENTS	Each year the Council is obliged to issue a statement on the effectiveness of its governance arrangements. Areas that constitute key aspects of corporate governance are reviewed in line with risk levels.										
Performance Management	All City Services					-	-	-	-	-	Removed from plan
Risk Management	All Operations					-	-	-	-	-	Due to commence Qtr3
Information Governance	All					-	-	-	-	-	Overview of development of policies in progress through Corporate Information Governance Group. Reduce scope of Information Security review and place reliance on PwC work in this area. No further Contact Point work as abolished by central govt.
Business Continuity	All Operations					-	-	-	-	-	Due to commence Qtr3. Focus on IT
Partnerships	Reviews to reported individually throughout the year										
Youth Offending Service	Chi Services					-	-	-	-	-	At review stage
OTHER GOVERNANCE ARRANGEMENTS Rolled forward from 2009/10	Each year the Council is obliged to issue a statement on the effectiveness of its governance arrangements. Areas that constitute key aspects of corporate governance are reviewed in line with risk levels.										
Information Governance - Contact Point Accreditation	Chi Services					n/a	n/a	n/a	n/a	n/a	Final Certification

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STRATEGIC AND OPERATIONAL RISKS	Internal Audit provides support to Council and Directorate objectives by testing the effectiveness of controls designed to mitigate identified risks.										
Regeneration / Sustainability	Asst Chief Executive					-	-	-	-	-	Removed from plan
Health & Safety	Operations		x			1	3	1	-	5	Draft Issued
Arms Length Management Organisation (ALMO) for City Services	City Services					-	-	-	-	-	Removed from plan
Environmental Management	Operations					-	-	-	-	-	At review stage
Safeguarding Children	Chi Services					-	-	-	-	-	Due to commence - delayed due to Ofsted inspection
Property Asset Management	Strategic Res					-	-	-	-	-	Removed from plan
Highways	Operations					-	-	-	-	-	Removed from plan
Agile Working Scheme	Strategic Res		x			5	6	1	-	12	Final issued
Travel & Subsistence	All					-	-	-	-	-	In progress
Attendance Management	All					-	-	-	-	-	Due to commence Qtr3
Concessionary Fares	Operations					-	-	-	-	-	Removed from plan
Asylum and Immigration Act	Strategic Res			x		-	2	2	-	4	Draft issued

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STRATEGIC AND OPERATIONAL RISKS (cont.)	Internal Audit provides support to Council and Directorate objectives by testing the effectiveness of controls designed to mitigate identified risks.										
Children in Care	Chi Services					-	-	-	-	-	Removed from plan
Financial Controls within Children's Services	Chi Services					-	-	-	-	-	Due to commence Qtr3
Procurement:											
Corporate Contracting											Removed from plan
Purchasing Cards	All			x		6	9	9	-	24	Draft issued
STRATEGIC AND OPERATIONAL RISKS – Unplanned Reviews / Control Advice	Internal Audit provides support to Council and Directorate objectives by testing the effectiveness of controls designed to mitigate identified risks.										
(Loyalty) Spend Cards	Chi Services					n/a	n/a	n/a	n/a	n/a	Memo issued
Interim Utility Billing Process	Strategic Res		x			2	-	-	-	2	Memo issued
Sale of goods on Ebay	Chief Exec Operations					n/a	n/a	n/a	n/a	n/a	2 memos issued
STRATEGIC AND OPERATIONAL RISKS – Rolled Forward from 2009/10	Internal Audit provides support to Council and Directorate objectives by testing the effectiveness of controls designed to mitigate identified risks.										
SI (Chi2084-05)	Chi Services			x		-	1	2	-	3	Draft issued

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CONTRACTS AND PROJECTS	Dependent on risk, we review a sample of projects contracts each year to test whether the council's governance arrangements are being followed and that contracts provide value for money.											
Project Management:												
Post Implementation Review	All											Removed from plan
Capital Gateway Processes	All					-	-	-	-	-		In progress
Projects:												
CIA Consultancy – E-Payment Project Board	All					-	-	-	-	-		In progress
CIA Consultancy – Internet Project	All					-	-	-	-	-		In progress
CIA Consultancy – Service Delivery	All					-	-	-	-	-		In progress
Contracts:												
PFI (Secondary School) contract	Chi Services											Removed from plan
CIA Consultancy – Green Waste	City Services					n/a	n/a	n/a	n/a	n/a		Final

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CONTRACTS AND PROJECTS – Rolled forward from 2009/10											
Property Design and Maintenance Contracts	City Services					-	-	-	-	-	At review stage
CIA Consultancy - Funds	City Services					n/a	n/a	n/a	n/a	n/a	Final
Fire Alarm & Emergency Lighting Testing contract	City Services					-	-	-	-	-	In progress

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EXTERNAL WORK	Work resulting income or a reduction in fees paid to other organisations.										
Grant Claim Certification:	Work on behalf of PwC (fee reduction)										
Teachers Pensions (TPA) TR17	Strategic Res					n/a	n/a	n/a	n/a	n/a	Final Certification and Memo
Jack Hunt TPA	Chi Services	x				1	-	-	-	1	Final issued
Hampton College TPA	Chi Services		x			2	1	-	-	-	Final issued
Orton Longueville School	Chi Services		x			4	5	-	-	-	Final issued
FMSiS Section52 Outturn Return	Strategic Res					n/a	n/a	n/a	n/a	n/a	Final Certification and Memo
FMSiS Inventories Summary	Chi Services					n/a	n/a	n/a	n/a	n/a	Final memo
GAF Opportunity Peterborough Grant 2009/10	Strategic Res					n/a	n/a	n/a	n/a	n/a	Final Memo
GAF3 Grant 2009/10	Strategic Res					n/a	n/a	n/a	n/a	n/a	Final memo
Stroke Care Grant 2009/10	Strategic Res					n/a	n/a	n/a	n/a	n/a	Final memo
Economic Participation Programme	Chief Exec					n/a	n/a	n/a	n/a	n/a	Final memo
Future Jobs Fund and Migration Impact Fund	Strategic Res										In progress
Leisure Trust	SLA in place between Internal Audit and Vivacity (income generating)										
	N/A					-	-	-	-	-	Reviews to commence during Qtr3

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EXTERNAL WORK	Work resulting income or a reduction in fees paid to other organisations.										
PCC FMSiS 2010/11:	23 Primary Schools and 1 Secondary School to be reassessed (fee reduction)										
Training delivered to schools	Chi Services					n/a	n/a	n/a	n/a	n/a	Complete
Southfields Junior	Chi Services		x			1	1	-	-	2	Draft issued
Thorpe	Chi Services										In progress
Dogsthorpe Junior	Chi Services										In progress
Leighton	Chi Services										In progress
Hampton Hargate	Chi Services										At review stage
St Botolph's	Chi Services										At review stage
Fulbridge	Chi Services										At review stage
Marshfields	Chi Services										At review stage
Queens Drive	Chi Services										In progress
Heritage Park	Chi Services										In progress
Brewster	Chi Services										In progress
Braybrook	Chi Services										In progress

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EXTERNAL WORK - Rolled Forward from 2009/10	Work resulting income or a reduction in fees paid to other organisations.										
The Voyager FMSiS	Chi Services		x			3	2	1	-	6	Final issued
Barnack Primary FMSiS	Chi Services		x			1	5	-	-	6	Final issued
Dogsthorpe Infants FMSiS	Chi Services		x			3	5	-	-	8	Final issued
Hampton Vale FMSiS	Chi Services			x		1	4	3	-	8	Final – Exec Summary to AC 06/09/2010
Southfields Infants FMSiS	Chi Services		x			1	2	-	-	3	Final issued
The Beeches FMSiS	Chi Services			x		1	6	-	-	7	Final - Exec Summary to AC 01/11/2010
Welbourne Primary FMSiS	Chi Services			x			5	1	-	6	Final – Exec Summary to AC 06/09/2010
Winyates Primary FMSiS	Chi Services			x		1	2	3	-	6	Final - Exec Summary to AC 01/11/2010
Heltwate FMSiS	Chi Services			x		2	5	4	-	11	Final – Exec Summary to AC 06/09/2010
NeneGate FMSiS	Chi Services			x		1	3	3	-	7	Final - Exec Summary to AC 01/11/2010