

To the Chair and Members of the AUDIT COMMITTEE

INTERNAL AUDIT PLAN – 2013/14

EXECUTIVE SUMMARY

1. This report refers to the Internal Audit annual audit plan for 2013/14, which is attached at **Appendix A** and is presented to the Audit Committee for comments.
2. The plan has been prepared in line with the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice for Internal Audit, which is statutory guidance. The Code requires Internal Audit's plans to be risk based and informed by the organisation's risk management, performance management and other assurance processes.
3. Risks have been assessed through review of a range of sources, including:
 - Review of the Council's risk registers
 - Review of revenue and capital budgets
 - Cumulative audit knowledge and experience
 - Review of key plans, reports and press coverage
 - Awareness of priorities identified by the Council's Strategic Directors and Service Directors
 - Knowledge of existing management and control environments, including information relating to any system changes
 - Professional judgement on the risk of fraud or error.
4. There are five 'types' of work included in the plan:
 - Mandatory work – work required to enable the Section 151 Officer (for Doncaster this is the Director of Finance and Corporate Services) to fulfil his statutory responsibility to ensure the proper financial administration of the Council's affairs. It also includes work on the Annual Governance Statement
 - Must-do work – including the audit of St Leger Homes, the National Fraud Initiative and Certification of Grant Claims
 - An allowance for follow-up work in areas where significant weaknesses were identified during the last audit
 - An allocation for responsive work. This is work in response to requests from managers for advice and investigation work
 - Key Council priorities and risks.

5. The first four of these categories of work are prescribed either because of statutory requirements or other imperatives, outlined above. Limited scope is available to 'flex' the plan in these areas. The fifth type of work in support of the Council's key priorities and risks (called Risk Related Work) is shaped to reflect Members' and Directors' views of the areas in which Internal Audit is likely to be able to best add value, either by objectively reviewing arrangements in place or by helping to shape new arrangements or systems by offering advice on controls or procedures. The Audit Committee is asked to note the areas proposed for coverage under this 'Risk Related Work' heading.
6. In order to achieve savings in line with Council-wide budget reductions, Internal Audit's establishment has reduced from 13.29 FTE staff in 2012/13 to 11.90 FTE staff in 2013/14. Whilst there has been a reduction in staffing levels, the overall available days for audit work during 2013/14 has increased from the previous financial year. This is due to the return of 2 members of staff who were on maternity leave during most of the previous financial year. A careful approach to risk based planning and robust performance management of our resources is essential given the level of available resources but it is the opinion of the Head of Internal Audit that current resource levels provide sufficient capacity to provide an adequate level of assurance to the Audit Committee and the Director of Finance and Corporate Services.
7. Main point to note within this plan are:
 - A sustained level of audit attention on Anti-Fraud Bribery and Corruption activity and on helping improve the Council's governance arrangements generally. This is in line with national guidance and reflects our professional judgement that the Council faces, along with many other organisations, an increased risk of exposure to fraud due to the prevailing economic conditions.
 - The Council is currently replacing several key financial systems with an Enterprise Resource Planning System that integrates many of the core financial systems into 1 single system. This has caused a significant increase in the resources required to complete our audit work on these financial systems. To minimise the effect of this increase, reviews of the systems that are not being replaced have been streamlined to maximise the assurance available whilst minimising resource requirements. Overall, this has resulted in a net increase in the resources required for core financial system work from 190 days in 2012/13 to 206 in 2013/14.
 - The plan includes an allocation of 87 days for follow up work. Targeted follow up is designed to maximise the benefit of the original audit work by ensuring actions have been implemented and appropriate outcomes achieved.
 - A contingency has been made to provide for emerging risks / requests for advice / assistance that arise throughout the year. Client feedback tells us that our ability to respond promptly to unforeseen issues of this nature is highly valued.

- A proportion of the plan is directly linked to corporate and service risks and, in particular, how these risks are being managed. This is the area of the audit plan which we would anticipate amending during the year to reflect new and emerging risks that the authority finds itself exposed to.
- Our planned coverage to St Leger Homes had reduced slightly from 140 days to 130 days to reflect our lower assessment of risk in this area and St Leger's need to reduce their own costs

Summary of 2013/14 Audit Plan.

Detailed below is the proposed allocation of resources for 2013/14 at a summary level:

Strand	Activity	2013/1 4 Days	2013/1 4 %	2012/1 3 Days	2012/1 3 %
Mandatory	Corporate	92		134	
	Follow-up	87		87	
	Previous Year Completions	67		83	
	Core Systems	205		190	
	Financial Administration	182		183	
	Governance	106		185	
	IT Audit	108		123	
	Schools Financial Administration	92		110	
		939	45%	1,095	56%
Must do work	Grant and Performance Certification	77		62	
	Internal Projects	-		10	
	National Fraud Initiative	46		21	
	St Leger Homes Programme	130		140	
			253	12%	233
Responsive work	Advice and Short Term Consultancy	134		131	
	Fraud investigations	135		108	
			269	13%	239
Risk related work	Financial Administration	92		72	
	Governance	41		41	
	Major Partnerships	62		67	
	Management of significant changes / Service Closures	47		26	
	Multi Discipline Inspections (CYPS)	51		-	
	Procurement and Contracts / Major Project Management	56		67	
	Schools Financial Administration / Information Security	67		51	
	VFM	82		62	
	Proactive Data Matching	15			
	Contingency	124		-	
		637	30%	385	20%
Total Plan		2095	100%	1951	100%

RECOMMENDATION

- 8. The Audit Committee is asked to support the 2013/14 Internal Audit Plan.**

OPTIONS CONSIDERED AND RECOMMENDED OPTION

9. The audit plan shows the areas proposed for inclusion in the plan. Internal Audit is not aware of any significant risks not covered by the audit plan or by other sources designed to provide assurance about the mitigation of relevant risks.

IMPACT ON THE COUNCIL'S KEY OBJECTIVES

10. Internal Audit contributes to the effective management of the Council's risks, which in turn contributes to the achievement of the Council's goals.

RISKS & ASSUMPTIONS

11. The Council must provide an effective internal audit if it is to meet its statutory obligations.
12. Failure to direct internal audit resources to the most appropriate areas would limit the contribution the team can make to the Council. It would also limit the ability of the Head of Internal Audit to provide an opinion on the internal control environment or to deliver the most effective internal audit and joint audit arrangement with the External Auditor. These risks are managed through having an appropriate internal audit plan, supported by adequate internal audit resources.

CONSULTATION

13. The Director of Finance and Corporate Services, the Chief Executive and other Directors and their Assistant Directors were consulted on Internal Audit's proposals.

FINANCIAL IMPLICATIONS

14. The net revenue budget for the internal audit function is £498,500 and is within the Finance and Corporate Services Directorate budget.

LEGAL IMPLICATIONS

15. The Council must provide an adequate and effective internal audit in order to comply with the requirements of the Accounts and Audit Regulations.

CONTACT OFFICER AND REPORT AUTHOR

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BACKGROUND PAPERS

Accounts and Audit Regulations 2011
UK Public Sector Internal Audit Standards
Council Risk Register

Colin Earl
Head of Internal Audit

**INTERNAL AUDIT
AUDIT PLAN 2013/14**

1. Purpose.

1.1 This document provides details of the Internal Audit annual plan for 2013/14. The definition of Internal Audit is set out in the UK Public Sector Internal Audit Standards

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

1.2 Internal Audit is also a statutory requirement. The Accounts and Audit Regulations 2011 state:

“A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.”

1.3 The overall opinion issued each year by Internal Audit on the adequacy and effectiveness of the control environment is used as a key source of assurance to support the Annual Governance Statement.

1.4 Internal Audit also has an important role to support the Director of Finance and Corporate Services in discharging his statutory responsibilities, which include:

- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.
- S114 Local Government Act 1988 – to ensure the Council’s expenditure is lawful.
- Accounts and Audit Regulations 2011 – to ensure that an adequate and effective internal audit of the Council’s accounting records and of its system of internal control is undertaken in accordance with the proper practices in relation to internal control.

1.5 A further underlying objective of Internal Audit is to assist Doncaster Council in achieving its key priorities. Internal Audit contributes to these aims by helping to promote a suitably secure and robust internal control environment which allows a focus to be maintained on these key priorities.

1.6 The audit plan is important because it sets out the components of the control environment that need to be audited. In addition it provides a statement of intent and a performance target for Internal Audit and subsequent accountability to the Mayor, Audit Committee and Directors. Internal Audit adopts a risk based approach to identifying areas to be included in the plan and to the performance of its work.

2. Key Aims.

The key aims of Internal Audit are to:

- Independently review, appraise and report on the adequacy of the systems of control throughout the Authority;
- Provide assurance to management that agreed policies are being implemented effectively;
- Provide assurance to management that internal controls mitigate risks to acceptable levels;
- Facilitate and encourage good practice in managing risks;
- Assist in promoting an environment and culture which will help deter and identify fraud;
- Be a source of advice on risk and control issues;
- Recommend improvements in control, performance and productivity in achieving corporate objectives;
- Work in partnership with the Council's external auditor to provide an overall efficient audit input.

3. Basis of the Plan.

The plan has been prepared in line with the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice for Internal Audit. It is focused on critical elements of the internal control system and will provide the evidence upon which the Head of Audit can rely in preparing an annual opinion on the effectiveness of the system of internal control. The Code expects that the plan will be risk based and informed by the organisation's risk management, performance management and other assurance processes. Risks have been assessed through review of the corporate risk register, other key plans and documents and discussions with Directors about the issues and emerging risks that they feel should be considered for inclusion in the plan

A detailed schedule of work included in the annual plan is included in **Appendix 1**.

There are five main strands to the plan:

Mandatory Work (fundamental systems,
core controls and financial administration)



Other 'must do' work



Follow-up work



'Responsive' work



Risk related work

Each strand of the plan contributes, to a greater or lesser extent, to the Head of Internal Audit's annual opinion on the Council's control environment. Mandatory and must-do work is focused on meeting statutory requirements or other imperatives. Internal Audit must deliver this work efficiently in order to maximise the time available for responsive and risk based work, which is often highly regarded by the Council's managers as it helps to address a wide range of issues arising during the course of the year. To this end, Internal Audit is:

- Continuously seeking to improve the efficiency and focus of mandatory and must-do work
- Extending the scope of a number of mandatory audits to examine operational risks and opportunities to add value within individual assignments.

3.1 Mandatory Work

Mandatory work helps the Director of Finance and Corporate Services to fulfil his statutory responsibilities to ensure the proper administration of the Council's financial affairs (Section 151, Local Government Act 1972). It also enables the Head of Internal Audit to form his opinion on the adequacy and effectiveness of the control environment. This work includes:

- Review of fundamental financial systems to ensure there are adequate controls in place to produce accurate and complete statutory annual accounts. This internal audit work is relied on by external audit when carrying out their audit of the Council's statement of accounts and, consequently, minimises external audit fees.

- Review of financial administration and arrangements for safeguarding the Council's cash, assets and financial interests. This includes work which is targeted towards areas with a high risk of fraud or error. The selection of areas for review in any one year is made following a risk assessment identifying the areas of greatest risk.

In addition, the mandatory work includes audits of the Council's information security arrangements, risk management, schools and important elements of the governance framework.

The Mandatory work includes audits that review critical elements of the internal control system and will provide the evidence upon which the Head of Internal Audit can rely in preparing an annual opinion on the effectiveness of the system of internal control.

We aim to adopt a risk based approach to identifying the specific work that needs to be carried out under this heading, taking into account:

- Analysis of income and expenditure (including revenue/capital budgets)
- Cumulative audit knowledge and experience
- Review of key plans, reports and press coverage
- Discussions with management. Internal Audit consulted with Directors and their management teams during the audit planning process. Where appropriate Internal Audit has incorporated any relevant priorities identified within the Plan.
- Existing management and control environments, including information relating to any systems changes
- Assessment of any sensitivity of areas under consideration
- Views on the risk of fraud or error.

3.2 Other 'Must Do' Work

'Must do' work includes:

- Providing the internal audit service for St Leger Homes
- Specific anti-fraud and corruption work including investigating items identified through the Audit Commission's National Fraud Initiative
- Auditing specific grant claims.

3.3 Follow-up Work

Targeted follow-up is designed to maximise the benefit of the original work, by ensuring agreed recommendations have been implemented and appropriate outcomes achieved. Such work reflects best Internal Audit practice. A specific provision has been made in the plan for follow up work.

3.4 Responsive Work

An allowance is made within the plan to deal with requests for advice and unplanned audit work which arise throughout the year. The work usually follows requests from managers or directors for support and advice, items reported under the Council's Whistleblowing Policy and specific issues arising during the course of individual audits. Internal Audit's ability to respond promptly to issues of this nature is highly valued and can often highlight some of the more significant items of concern and areas for improvement.

On a quarterly basis, or as and when required, the active plan will be reviewed. Any significant changes in risks or priorities for the Council will be examined. This may result in changes to audit plan, specifically in the risk based section of the plan. Audits that are deemed to be more important or higher risk will displace lesser risk audits during this process resulting in a flexed plan that reflects the Council's current needs.

3.5 Risk Related Work

Internal Audit aims to provide assurance to management, Members and other stakeholders that the Council's risks are being effectively identified and adequately mitigated

In order to do this, Internal Audit reviews the Council's risk registers to identify the key risks faced by the Council in delivering its objectives. We also aim to review any services' residual red risks (these being risks which are still assessed as significant despite the application of mitigating controls). However, before accepting the contents of risk registers we must satisfy ourselves that the system and associated processes for identifying and recording risks are reliable.

We also review the application of key policies, management control systems and processes that are crucial in controlling risks.

Risks have also been assessed through discussions with Directors and their management teams about the issues and emerging risks that they feel should be considered for inclusion in the plan.

We take into account whether there is likely to be any external examination / assurance provided in relation to a particular risk or risks as part of external inspection, intervention and audit activity, e.g. KPMG work, OFSTED, Care Quality Commission etc. Internal Audit is mindful to avoid any possible duplication of effort in this regard

The 'Risk Related Work' element of the plan will remain flexible and will be adapted during the course of the year to prioritise any new emerging issues or to address any changing risk associated with items included above.

Proposals for coverage under this part of the audit plan are shown below.

Group and Project	Rationale / Coverage
Financial Administration	
Social Fund and Crisis Loan Arrangements	This is a review of the financial administration arrangements surrounding the recently inherited Social Fund. The Social Fund becomes the responsibility of the Council with effect from 1st April 2013 and it is intended that this review will look at the first 6 months of operation to ensure that the process is well controlled.
Fostering & Adoption	This is a full system review of the payment processing systems for fostering and adoption payments. Major control issues have previously existed in this area.
Professional Business Support	This review is to provide assurance on the financial governance arrangements across a series of activities that are provided / supported by the Professional Business Support Function. A breakdown of these functions will be agreed before the audit commences.
Bereavement Services - Health Check Review	This is a review of the financial administration processes within Bereavements Services and has been requested by management.
Civic Catering - Health Check	This will be a check on the Vibe Café at the Civic Building and will focus on financial administration risks.
Strategic Housing - Gypsy and Traveller Rents Follow-up	This is a requested follow-up review of the Gypsy and Traveller Rents work previously carried in order to ensure that the relevant risks are now properly mitigated.
Asset Management - NNDR Linkages with owned properties	This is a short piece of work to ensure the business rates system is promptly and accurately updated to reflect the letting of Council commercial properties.
Governance	
Recruitment Review	This audit will review the externally provided recruitment functions as provided by Rotherham Council. This will be a high level review of the function and its operation.
Business Doncaster	The Success Doncaster team and Invest in Doncaster team are merging to become Business Doncaster. The merger will take place earlier in 2013/14. This review will look at how the partnership operates and its internal governance arrangements, how it monitors itself and its success.
Public Health - Governance Arrangements	The Public Health Directorate is new to Doncaster Council. This initial review will concentrate on the governance arrangements for the new directorate.
Major Partnerships	
Overarching Partnership	The purpose of this audit is to review the new partnership arrangements framework (when completed) and the programme and

Group and Project	Rationale / Coverage
Arrangements	processes for ensuring compliance with the new arrangements.
Major Partnerships	
Significant Partnerships – RDASH	RDASH is a significant delivery partner of the Council and holds large value contracts in respect of mental health and learning disability services. This review will focus on the management of this contract / partnership and contract monitoring of the process.
Partnerships - Doncaster Community Leisure Trust	This is a review of partnership governance arrangements for DCLT.
Management of significant Changes	
Total System ERP Replacement (Costing and Highways)	The TOTAL/TASK system is being replaced as part of the ERP implementation project. It has a phase 2 implementation target date of January 2014. TASK is used in job costing (PBM) and within Highways. This time allocation is to provide advice and control support to the changeover process.
Major Service Changes	Internal Audit will review the management arrangements in place where there are service closures/ substantial reductions taking place, to ensure appropriate controls are maintained. This may impact on all directorates.
Proactive Data Matching	
ERP Replacement System - Creditors Q2 Duplications Data Matching	The creditors processing functions are due to transfer to the ERP system on 01/07/13. Due to the fact that there will be outstanding orders at 01/07/13, there is a risk that creditor payments are made on both the old and new systems. This audit is a data matching exercise to detect and recover these outstanding payments with the assistance of the Accounts Payable Team.
Multi Discipline Inspections (CYPS)	
CYPS Inspection Reviews	Following the recent OFSTED Inspection and Serious Case Review re Edlington, a decision has been made to strengthening the in-house inspection arrangements and to establish a multi-disciplinary team to carry out various reviews. Internal Audit will provide advice to the setup of this process and will participate in the reviews as a review member.
Procurement and Contracts / Major Project Management	
CYPS Procurement and Commissioning	CYPS procure services including - independent fostering placements and children's care home services. An action plan was previously created and is being put in place to bring about improvements in the procurement process. This audit will involve a review of the progress being made against this action plan and recommendations for further controls / improvements.
Central Control of Procurements and Contracts (Contracts Register) - Phase 2	The contract register is being reviewed in the 2012/13 financial year. Further, more directed work, will be carried out to progress issues identified from the 2012/13 review with the objective of further improving the completeness and accuracy of the contract register.

Group and Project	Rationale / Coverage
Public Health Commissioning - Commissioning and Contracts	The new Public Health Directorate will primarily be a commissioning arm for health care support and health awareness for Doncaster. . This review will look at the arrangements put in place for its contact and commissioning arrangements.
School Administration	
School Theme - budget underspend and poor educational attainment	This is a requested piece of work by senior management. It will look at the correlation between budget underspends within schools and poor educational attainment to ensure that monies are being used to drive attainment.
Cusworth Centre	Review of governance and financial governance arrangements for the Cusworth Centre, an educational pupil referral unit.
Gateway Centre	Review of governance and financial governance arrangements for the Gateway Centre, an educational pupil referral unit.
School Themes - School Meals	This will be a global review of the administration of school meals and the associated income. Testing will be undertaken in a selection of schools to support this review.
School Themes - Information Security	This audit will look at the information security and data protection arrangements within a selection schools.
Value for Money	
Day Care Users Transport Charges	It is proposed to charge Day care users for the transport provided to take them to and from day care centres. This review will ensure that the charging policy does not contravene relevant regulations e.g. S19 permits and will consequently assess the cash collection and financial administration controls that will then be subsequently needed.
Occupational Therapy Service (BPR / VFM)	This is a review of the workflow arrangements for administering housing adaptations and any adaptation work that is required. The need for this review was highlighted by senior management and this will be a review of the processes and functions of the team to make recommendations for efficiency / streamlining the process where applicable. This is likely to run alongside or be a part a proposed all services review of this area.
Direct Payments / Personalised Budgets	This review will look at the systems and processes for the payment of Personalised Budgets / Direct Payments. This review will concentrate on the process itself and will have a value for money focus looking at the efficiency of the process and the recovery of any unspent monies by service users.
New Homes Calculations	This is looking at the calculation of the New Homes figure for use in government returns. The level of new homes has a direct impact on the finances of the authority. This review will work closely with officers from Regeneration and Environment.
Housing Options - Use of Temporary Accommodation	Housing Options has undergone a significant transformation recently. This will be a risk based review of the temporary accommodation services offered by the team, the delivery of them and their associated efficiency / value for money.

Group and Project	Rationale / Coverage

4. Audit Resources.

In preparing the audit plan, the total number of 'available audit days' is calculated by making proper and adequate provision against the total working days available for known and estimated non-productive time, e.g. annual leave, sickness provision, training, management and administration, etc. (See Appendix 2).

Internal Audit's establishment has reduced from 13.26 FTE staff in 2012/13 to 11.90 in 2013/14.

5. Summary of 2013/14 Audit Plan.

Detailed below is the proposed allocation of resources for 2013/14 at a summary level.

Strand	Activity	2013/14 Days	2013/14 %	2012/13 Days	2012/13 %
Mandatory	Corporate	92		134	
	Follow-up	87		87	
	Previous Year Completions	67		83	
	Core Systems	205		190	
	Financial Administration	182		183	
	Governance	106		185	
	IT Audit	108		123	
	Schools Financial Administration	92		110	
		939	45%	1,095	56%
Must do work	Grant and Performance Certification	77		62	
	Internal Projects	-		10	
	National Fraud Initiative	46		21	
	St Leger Homes Programme	130		140	
		253	12%	233	12%
Responsive work	Advice and Short Term Consultancy	134		131	
	Fraud investigations	135		108	
		269	13%	239	12%
Risk related work	Financial Administration	92		72	
	Governance	41		41	
	Major Partnerships	62		67	
	Management of significant changes / Service Closures	47		26	
	Multi Discipline Inspections (CYPS)	51		-	
	Procurement and Contracts / Major Project Management	56		67	
	Schools Financial Administration / Information Security	67		51	
	VFM	82		62	
	Proactive Data Matching	15			

Strand	Activity	2013/14 Days	2013/14 %	2012/13 Days	2012/13 %
	Contingency	124		-	
		637	30%	385	20%
Total Plan		2095	100%	1951	100%

In the event of any significant change in the resources available during the year, the plan will be prioritised to ensure the principal risks are addressed. Where necessary, additional resources would be sought to ensure sufficient work can be completed to fulfil Internal Audit's objectives.

More details of the 2013/14 Plan are provided in **Appendix 1**.

6. Emerging risks and revisions to the plan

There is increasing pressure on internal audit sections to manage within shorter timeframes and to have flexible plans and resources to adapt to emerging risks. Once the Internal Audit Plan is approved, it is subject to constant and ongoing review throughout the year. This is to ensure that it reflects any new or changed priorities that may arise during the course of the year. Time charged to 'responsive work' in previous years has included audit activity relating to emerging risks.

Progress against the plan is regularly monitored as part of Internal Audit's performance management arrangements and is reported quarterly to Audit Committee. Any amendments to the plan will be reported to the Audit Committee.

7. The benefits of Internal Audit.

Internal Audit:

- Is a powerful aid to management and corporately helps the Council to achieve its objectives and priorities
- Ensures there is a strong control and governance framework operating within the Council
- Deters, detects and reduces frauds
- Helps minimise external audit fees.

Internal Audit also considers the external auditor's plan to co-ordinate our work and avoid any unnecessary duplication of effort.

Detailed Audit Plan

Appendix 1

Audit Activity / Project	Days	Audit Activity / Project	Days
Mandatory Work	939		
Corporate		Governance	
Annual Governance Statement Review	10	Data Sharing Arrangements	21
Annual Reporting	15	Governance Agenda Input	51
Audit Committee Reporting	51	Governance Group Support	15
External Auditor Liaison	15	Risk Management	10
Follow Up of Outstanding Recommendations	87	Transfer of payroll operations to Rotherham - Project Board and Working Group	8
Previous Year Audit Completions	67	IT Audit	
Core Systems		Customer Services (Not currently identified)	46
Cashiers - (Back office processing - and cash office management)	10	ICT - CRM Security and Access	15
Core Financial Processes - Business Rates	21	Mobile Devices Review	21
Core Financial Processes - Cash Book	5	Protecting Confidential Information	26
Core Financial Processes - Council Tax	21		
Core Financial Processes - Debtors	21	Must Do Work	253
Core Financial Processes - Housing Benefits	21	Proactive Fraud Investigation	
Core Financial Processes - Housing Rents	10	National Fraud Initiative 2013	46
Core Financial Processes - Job Costing	21	St Leger Homes	
Core Financial Processes - Joint Payroll Audit	15	St Leger Homes	130
Core Financial Processes - Procure to Pay	21	Grant and Performance Certification	
Core Financial Processes - Treasury Management	15	Carbon Trading Scheme	15
Stores - Migration and transition arrangements	10	Data Quality Reviews	31
Transport Services - New Fleet Management System	15	Performance Measurement Frameworks / Data Quality Arrangements	15
Financial Administration		Positive Futures Grant	5
Local Financial Transaction Processing - Cash Theme	19	Troubled Families Grant - January Claim	5
Local Financial Transaction Processing - Employee Payments	11	Troubled Families Grant - July Claim	5
Local Financial Transaction Processing - Invoice Payments	3		
Local Financial Transaction Processing - Non-Cash Income Theme	19		
Local Financial Transaction Processing - Purchase Card Payments	15		
Local Financial Transaction Processing - Cusworth Hall	12		
Local Financial Transaction Processing - Registrars	10		
Local Financial Transaction Processing - Carr House Restaurant	5		
Local Financial Transaction Processing - Conisbrough Library and Customer Service Centre	9		
Local Financial Transaction Processing - Oldfield House Care Home	15		
Anti-Fraud, Bribery and Corruption Reviews	62		
Schools Financial Administration			
Schools (High Risk Schools and Randomly Selected Schools)	77		
Schools Financial Value Standard - Self Assessment Frameworks	15		
Audit Activity / Project	Days	Audit Activity / Project	Days

Responsive Work	269	Risk Based Work	637
Advice and Short Term Consultancy		Financial Administration	
Advice - Adults and Communities	31	Asset Management - NNDR Linkages with owned properties	10
Advice - Children's and Young Peoples Services	31	Bereavement Services - Health Check Review	10
Advice - Finance and Corporate Services	31	Civic Catering - Health Check	5
Advice - Regeneration and Environment	31	Fostering & Adoption	21
Advice and Consultancy - Emerging Programmes	10	Professional Business Support	26
Fraud Investigations		Social Fund and Crisis Loan Arrangements	15
Fostering Overpayment Actions	12	Strategic Housing - Gypsy and Traveller Rents Follow-up	5
Fraud Response - Contingency	123	Governance	
		Business Doncaster	21
		Public Health Commissioning - Governance Arrangements	5
		Rotherham Services - Recruitment Review	15
		Major Partnerships	
		Overarching Partnership Arrangements	21
		Partnerships - Doncaster Community Leisure Trust	21
		Significant Partnerships - RDASH	21
		Management of Significant Changes	
		Total System ERP Replacement (Costing and Highways)	26
		Identified Service Closures	21
		Proactive Data Matching	
		ERP Replacement System - Creditors Q2 Duplications Data Matching	15
		Multi Discipline Inspections (CYPS)	
		CYPS Inspection Reviews	51
		Procurement and Contracts / Major Project Management	
		Central Control of Procurements and Contracts (Contracts Register) - Phase 2	15
		CYPS Procurement and Commissioning	21
		Public Health Commissioning - Commissioning and Contracts	21
		Schools Administration	
		Cusworth Centre	8
		Gateway Centre	8
		School Theme - budget underspend and poor educational attainment	15
		School Themes - School Meals	21
		School Themes - Information Security	15
			21
Risk Based Work			
VFM			
Day Care Users Transport Charges	10		
Direct Payments / Personalised Budgets	26		
Housing Options - Use of Temporary Accommodation	15		
New Homes Calculations	10		
Occupational Therapy Service (BPR / VFM)	21		
Other			
Risk Based Contingency	124		
Grand Total			2095

CALCULATION OF AUDIT RESOURCES 2013/14

	2011/12	2012/13	2013/14
Gross Days (52*5*13.26/11.90 FTE)	3,793	3,447	3096
Less: annual and statutory leave	612	591	496
maternity leave	130	347	0
special granted leave (bereavement)		40	0
special leave (other)		0	6
unpaid leave		15	15
Election leave		10	10
Available days:	3,051	2,444	2569
Less: Sickness	73	80	80
Service development and improvement	33	30	30
Professional training and CPD	105	125	*143
Management & supervision	167	231	**192
Administration & support	165	28	29
Planned Days	2,508	1,951	2095

Notes / Explanations

*The increase in training and development has been caused by investment in professional training for 2 auditors

**The decrease in management and supervision time is primarily due to a reduction in the number of full time equivalent staff that require supervision and a reclassification of performance management as service development and improvement.