

**Appendix A**

**Audit Plan 2018-19**

Ref.	Audit Title	Key Financial System	Banding	Audit Days 2018/19
<b>Financial Services</b>				
CC5	Investigations & Fraud Work		3	20
FS1	Creditors & Purchasing		1	13
FS3	Insurance-Review		1	8
FS4	Main Accounting System	Y	1	10
FS5	Treasury Management	Y	1	9
FS6	Client Function		1	9
FS10	Procurement		1	8
HRS6	Pearl Contracts		1	8
CC3	Mobile Phones		3	7
<b>Democratic &amp; Legal</b>				
DL1	Elections & Electoral Registration		1	8
DL3	Land Charges		1	7
DL4	Members & Mayor's Allowances		2	7
DL8	Freedom of Information		1	8
CC9	Post - Council/No.1		2	8
<b>Housing, Health &amp; Economic Regeneration</b>				
EDT 1	Business Support		3	8
EDT 2	Town Centres Grants		3	
EH1	Env Health - Pest Control		3	
EH2	Recharges under P.H Act		3	
EH5	Immigration Inspections		3	
HRS2	Disabled Facilities Grants		2	9
HRS3	PSH Enforcement		3	
HRS4	Womens Refuge		2	8
HRS5	Homelessness		1	
<b>Neighbourhood Services</b>				
ESP2	Engineering Contracts		3	
ESP3	Parking Enforcement		2	
OS5	Fixed Penalty Fines		3	7
<b>Human Resources</b>				
HR1	Payroll & Establishment	Y	1	12
HR3	Car Mileage		3	
HR5	Flexitime System		3	
CC3	Staff Allowances/Expenses		1	
<b>Information Technology</b>				
IT2	IT Audits		2	15
<b>Pendle Leisure Trust</b>				
LT1	Leisure Trust		1	12
<b>Environmental Services</b>				
OS2	Trade Waste		3	
OS4	Cleansing Sundry Income		3	8
OS7	Corporate Health and Safety		1	9
OS9	Stock - Waste containers		2	
PR1	Cemeteries		1	7
PR6	Vehicles, Plant & Salvage		1	10
<b>Planning, Building Control &amp; Licensing</b>				
PB1	Building Control Fees		2	
PB2	Planning Fees		2	8
PB3	Section 106 Agreements		2	
DL2	Licensing		1	9
ESP1	Hackneys and Private Hire		1	9
<b>Property Services</b>				
PS1	Tendering/Contracts		2	
PS3	Industrial & Commercial Rents		3	
PS4	Land and Property		2	
PS5	Markets		3	8
<b>Treasury Services</b>				
TS1	Sundry Debtors		3	15
TS2	Housing Benefits	Y	1	30
TS3	Collection of Income & Reconciliation	Y	1	11
TS4	Council Tax	Y	1	14
TS5	NDR	Y	1	14
				<b>338</b>

**Significance Banding**

>30% = Band 1	1	210
20%-29% = Band 2	2	55
<20% = Band 3	3	73

Total Audit Days	<b>338</b>
Total Audit Resource	338
(Surplus)/Deficit	-

Appendix B - Strategic Audit Plan 2017-20

Ref.	Audit Title	Key Financial System	Banding	Audit days
<b>Financial Services</b>				
CC5	Investigations & Fraud Work		3	15
FS1	Creditors & Purchasing		1	13
FS3	Insurance-Review		1	8
FS4	Main Accounting System	Y	1	10
FS5	Treasury Management	Y	1	9
FS6	Client Function		1	9
FS10	Procurement		1	8
HRS6	Pearl Contracts		1	8
CC2	Mobile Phones		3	7
<b>Democratic &amp; Legal</b>				
DL1	Elections & Electoral Registration		1	8
DL3	Land Charges		1	8
DL4	Members & Mayor's Allowances		2	7
DL8	Freedom of Information		1	8
CC9	Post - Council/No.1		2	8
<b>Housing, Health &amp; Economic Regeneration</b>				
EDT1	Business Support		3	7
EDT2	Town Centres Grants		3	7
EH1	Env Health - Pest Control		3	7
EH2	Recharges under P.H Act		3	7
EH5	Immigration Inspections		3	5
HRS2	Disabled Facilities Grants		2	9
HRS3	PSH Enforcement		3	7
HRS4	Womens Refuge		2	8
HRS5	Homelessness		1	7
<b>Neighbourhood Services</b>				
ESP2	Engineering Contracts		3	7
ESP3	Parking Enforcement		2	8
OSS	Fixed Penalty Fines		3	7
<b>Human Resources</b>				
HR1	Payroll & Establishment	Y	1	12
HR3	Car Mileage		3	7
HR5	Flexitime System		3	8
CC3	Staff Allowances/Expenses		1	7
<b>Information Technology</b>				
IT1	IT Audits		2	15
<b>Pendle Leisure Trust</b>				
LT1	Leisure Trust		1	12
<b>Environmental Services</b>				
OS2	Trade Waste		3	8
OS4	Cleansing Sundry Income		3	7
OS7	Corporate Health and Safety		1	8
OS9	Stock - Waste containers		2	5
PR1	Cemeteries		1	7
PR6	Vehicles, Plant & Salvage		1	10
<b>Planning, Building Control &amp; Licensing</b>				
PB1	Building Control Fees		2	7
PB2	Planning Fees		2	7
PB3	Section 106 Agreements		2	8
DL2	Licensing		1	9
ESP1	Hackneys and Private Hire		1	9
<b>Property Services</b>				
PS1	Tendering/Contracts		2	8
PS3	Industrial & Commercial Rents		3	8
PS4	Land and Property		2	10
PS5	Markets		3	8
<b>Treasury Services</b>				
TS1	Sundry Debtors		3	12
TS2	Housing Benefits	Y	1	30
TS3	Collection of Income & Reconciliation	Y	1	10
TS4	Council Tax	Y	1	13
TS5	NNDR	Y	1	12

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Audit in 2017/18	Audit Days 2017/18	Audit in 2018/19	Audit Days 2018/19	Audit in 2019/20	Audit Days 2019/20
Y	15	Y	20	Y	15
Y	13	Y	13	Y	13
Y	8	Y	8	Y	8
Y	10	Y	10	Y	10
Y	9	Y	9	Y	9
Y	9	Y	9	Y	9
Y	8	Y	8	Y	8
Y	8	Y	8	Y	8
		Y	7		
Y	8			Y	8
Y	8	Y	8	Y	8
Y	8	Y	7	Y	8
		Y	8		
		Y	8		
Y	7			Y	7
Y	7	Y	9	Y	9
Y	7			Y	7
Y	7	Y	8	Y	7
Y	7			Y	7
Y	7	Y	12	Y	12
Y	7			Y	7
Y	7			Y	7
Y	7	Y	7	Y	7
Y	15	Y	15	Y	15
Y	12	Y	12	Y	12
Y	8			Y	8
Y	8	Y	8	Y	8
Y	8	Y	9	Y	9
Y	7	Y	7	Y	7
Y	10	Y	10	Y	10
Y	7			Y	7
Y	7	Y	7	Y	7
Y	9	Y	9	Y	9
Y	9	Y	9	Y	9
Y	8			Y	8
Y	10	Y	8	Y	10
Y	8			Y	8
Y	10	Y	15	Y	10
Y	30	Y	30	Y	30
Y	10	Y	11	Y	10
Y	13	Y	14	Y	13
Y	12	Y	14	Y	12
<b>34</b>	<b>333</b>	<b>32</b>	<b>338</b>	<b>34</b>	<b>338</b>

Significance Banding

>30% = Band 1	1
20%-29% = Band 2	2
<20% = Band 3	3

235	210	236
40	55	57
58	73	45

Total Audit Days  
Total Audit Resource  
(Surplus)/Deficit

<b>333</b>	<b>338</b>	<b>338</b>
<b>338</b>	<b>338</b>	<b>338</b>
<b>5</b>	<b>-</b>	<b>-</b>

Overall Risk Coverage  
Audit Coverage

<b>76%</b>	<b>68%</b>	<b>76%</b>
<b>71%</b>	<b>72%</b>	<b>72%</b>