

**Appendix A - Audit Plan 2019-20**

Ref.	Audit Title	Risk Banding	Audit in 2019/20	Days 2019/20
<b>Financial Services</b>				
CC5	Investigations & Fraud Work	3	✓	15
FS1	Creditors & Purchasing	1	✓	13
FS3	Insurance-Review	1	✓	8
FS4	Main Accounting System	1	✓	10
FS5	Treasury Management	1	✓	9
FS6	Client Function	1	✓	9
FS10	Procurement	1	✓	8
HRS6	Pearl Contracts	1	✓	8
CC2	Mobile Phones	3		
<b>Corporate Director</b>				
DL1	Elections & Electoral Registration	1	✓	8
<b>Legal Services</b>				
DL3	Land Charges	1	✓	8
<b>Democratic Services</b>				
DL4	Members & Mayor's Allowances	2		
DL8	Freedom of Information	1	✓	8
CC9	Post - Council/No.1	2		
<b>Housing, Health &amp; Engineering</b>				
EH1	Env Health - Pest Control	3	✓	7
EH2	Recharges under P.H Act	3		
EH5	Immigration Inspections	3	✓	7
HRS2	Disabled Facilities Grants	2	✓	9
HRS3	PSH Enforcement	3		
HRS4	Womens Refuge	2		
HRS5	Homelessness	1	✓	7
ESP2	Engineering Contracts	3		
ESP3	Parking Enforcement	2	✓	8
<b>Human Resources</b>				
HR1	Payroll & Establishment	1	✓	12
HR3	Car Mileage	3		
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		
OS4	Cleansing Sundry Income	3		
OS5	Fixed Penalty Fines	3		
OS7	Corporate Health and Safety	1	✓	9
OS9	Stock - Waste containers	2	✓	7
PR1	Cemeteries	1	✓	7
PR6	Vehicles, Plant & Salvage	1	✓	10
<b>Planning, Economic Development and Regulatory Services</b>				
PB1	Building Control Fees	2		
PB2	Planning Fees	2		
PB3	Section 106 Agreements	2	✓	8
DL2	Licensing	1	✓	9
ESP1	Hackneys and Private Hire	1	✓	9
EDT 1	Business Support **	3		
EDT 2	Town Centres Grants **	3		
<b>Property Services</b>				
PS1	Tendering/Contracts	2		
PS3	Industrial & Commercial Rents	3	✓	8
PS4	Land and Property	2	✓	10
PS5	Markets	3		
<b>Treasury Services</b>				
TS1	Sundry Debtors	3		
TS2	Housing Benefits	1	✓	30
TS3	Collection of Income & Reconciliation	1	✓	10
TS4	Council Tax	1	✓	13
TS5	NNDR	1	✓	12

**Appendix B - Strategic Audit Plan 2017-20**

Ref.	Audit Title	Key Financial System	Banding	Audit days
<b>Financial Services</b>				
<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
Corpo	Pearl Contracts		1	8
CC2	Mobile Phones		3	7
<b>Legal</b>				
<b>Democratic &amp; Legal</b>				
DL1	Elections & Electoral Registration		1	8
DL3	Land Charges		1	8
Demo	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>				
<b>Housing</b>				
	Business Support		3	7
EDT 2	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>				
Huma	Engineering Contracts		3	7
ESP3	Parking Enforcement		2	8
OS5	Fixed Penalty Fines		3	7
<b>Human Resources</b>				
HR1	Payroll & Establishment	Y	1	12
Inform	Car Mileage		3	7
HR5	Flexitime System		3	8
CC3	Staff Allowances/Expenses		1	7
Pendle Leisure Trust				
<b>Information Technology</b>				
IT1	IT Audits		2	15
<b>Environmental Services</b>				
<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
Planm	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>				
<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>				
<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

469

**Significance Banding**

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

Total Audit Days  
Total Audit Resource  
(Surplus)/Deficit

\*Overall Risk Coverage

\*Audit Coverage

\* Risk coverage - Audits covered as a % of the total audit risks identified in the audit universe  
\* Audit coverage - Audits covered as a % of the audit universe

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	8	Y	7
Y	7			Y	7
Y	7			Y	8
Y	7	Y	7	Y	7
Y	12	Y	12	Y	12
Y	7			Y	8
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	9
Y	8	Y	9	Y	7
Y	7	Y	7	Y	7
Y	10	Y	10	Y	10
Y	7			Y	8
Y	7	Y	8	Y	9
Y	9	Y	9	Y	9
Y	8	Y	8	Y	10
Y	8			Y	8
Y	10	Y	8	Y	10
Y	12	Y	15	Y	30
Y	30	Y	30	Y	10
Y	10	Y	11	Y	13
Y	13	Y	14	Y	12
Y	12	Y	14		
<b>34</b>	<b>333</b>	<b>32</b>	<b>338</b>	<b>34</b>	<b>338</b>
	235		210		236
	40		55		57
	58		73		45
	<b>333</b>		<b>338</b>		<b>338</b>
	5		-		-
	<b>76%</b>		<b>68%</b>		<b>76%</b>
	<b>71%</b>		<b>72%</b>		<b>72%</b>