## Appendix A - Audit Plan 2019-20

		Risk	Audit in	Days
Ref.	Audit Title	Banding		2019/20
<b>F</b> ile <b>1 O 1 O 1</b>				
Financial Services CC5	s Investigations & Fraud Work	3	1	15
FS1	Creditors & Purchasing	1	Ĵ	13
FS3	Insurance-Review	1	J	8
FS4	Main Accounting System	1	J	10
FS5	Treasury Management	1	V	9
FS6	Client Function	1	1	9
FS10	Procurement	1	1	8
HRS6	Pearl Contracts	1	√	8
CC2	Mobile Phones	3		
Corporate Directo				
DL1	Elections & Electoral Registration	1	J	8
DET		1	v	0
Legal Services				
DL3	Land Charges	1	1	8
	-			
Democratic Service	1			
DL4	Members & Mayor's Allowances	2		
DL8	Freedom of Information	1	V	8
CC9	Post - Council/No.1	2		
Housing, Health 8	Engineering			
EH1	Env Health - Pest Control	3	J	7
EH2	Recharges under P.H Act	3	v	<i>'</i>
EH5	Immigration Inspections	3	1	7
HRS2	Disabled Facilities Grants	2	Ĵ	9
HRS3	PSH Enforcement	3	•	°
HRS4	Womens Refuge	2		
HRS5	Homelessness	1	V	7
ESP2	Engineering Contracts	3		
ESP3	Parking Enforcement	2	1	8
Human Resources	-		,	10
HR1 HR3	Payroll & Establishment	1	V	12
HR5	Car Mileage Flexitime System	3 3	1	8
CC3	Staff Allowances/Expenses	3 1	1	o 7
000	otali / liowanoco/Expenses		v	ľ
Information Tech	nology			
IT1	IT Audits	2	1	15
Pendle Leisure Tr				
LT1	Leisure Trust	1	V	12
Environmental Se	rvicos			
OS2	Trade Waste	3		
032 0S4	Cleansing Sundry Income	3		
OS5	Fixed Penalty Fines	3		
OS7	Corporate Health and Safety	1	J	9
OS9	Stock - Waste containers	2	1	7
PR1	Cemeteries	1	V	7
PR6	Vehicles, Plant & Salvage	1	V	10
	nic Development and Regulatory Services			
PB1	Building Control Fees	2		
PB2	Planning Fees	2 2	,	0
PB3 DL2	Section 106 Agreements Licensing	2 1	J J	8 9
ESP1	Hackneys and Private Hire	1	1	9
EDT 1	Business Support **	3	v	3
EDT 2	Town Centres Grants **	3		
Property Services				
PS1	Tendering/Contracts	2		
PS3	Industrial & Commercial Rents	3	V	8
PS4	Land and Property	2	V	10
PS5	Markets	3		
Treasury Services				
TS1	Sundry Debtors	3		
TS2	Housing Benefits	3 1	1	30
TS3	Collection of Income & Reconciliation	1	v V	10
TS4	Council Tax	1	Ĵ	13
TS5	NNDR	1	J	12
l	n			

## Appendix B - Strategic Audit Plan 2017-20

		Key Financial System	Banding	Audit days
Ref. Financ	Audit Title sial Services		-	
		ļ		ļ
	Financial Services	4		
C5	Investigations & Fraud Work		3	
S1	Creditors & Purchasing		1	· ·
-S3	Insurance-Review		1	
-S4	Main Accounting System	Y	1	
-S5	Treasury Management	Y	1	
-S6 -S10	Client Function		1	
	Procurement Pearl Contracts		1	
CC2	Mobile Phones		3	
	Democratic & Legal			
Legal	Elections & Electoral Registration		1	
DL3	Land Charges		1	
	Members & Mayor's Allowances		2	
DL8	Freedom of Information		1	
CC9	Post - Council/No.1		2	
	Housing Hostith & Economic Pageneration			
Housir	Housing, Health & Economic Regeneration Business Support		3	
	Town Centres Grants		3	
EH1	Env Health - Pest Control		3	
EH2	Recharges under P.H Act		3	
EH5	Immigration Inspections		3	
	Disabled Facilities Grants	1	2	ļ
	PSH Enforcement		3	
	Womens Refuge Homelessness		2	
103	nomelessness			
	Neighbourhood Services			
	Engineering Contracts		3	
	Parking Enforcement		2	
OS5	Fixed Penalty Fines		3	
	Human Resources			
HR1	Payroll & Establishment	Y	1	
	Car Mileage		3	
HR5	Flexitime System		3	
CC3 Pendle	Staff Allowances/Expenses e Leisure Trust		1	
onare	Information Technology			
T1	IT Audits		2	
Enviro	nmental Services			
-	Pendle Leisure Trust			
_T1	Leisure Trust			
			1	
	Environmental Services		1	
OS2	Trade Waste		1	
OS4	Trade Waste Cleansing Sundry Income		1 3 3	
OS4 OS7	Trade Waste Cleansing Sundry Income Corporate Health and Safety		1	
DS4 DS7 DS9	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers		1	
DS4 DS7 DS9 Planni	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries		1 2 1	
DS4 DS7 DS9 Planni	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers		1	
OS4 OS7 OS9 Planni PR6	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing		1 2 1 1	
OS4 OS7 OS9 Planni PR6 PB1	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees		1 2 1 1 1	
DS4 DS7 DS9 Planni PR6 PB1 PB2	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees		1 2 1 1 2 2 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements		1 2 1 1 2 2 2 2 2 2 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Bluiding Control Fees Planning Fees Section 106 Agreements Licensing		1 2 1 1 2 2 2 2 2 2 2 2 2 1	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 SP1	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements Licensing Hackneys and Private Hire		1 2 1 1 2 2 2 2 2 2 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 ESP1	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Bluiding Control Fees Planning Fees Section 106 Agreements Licensing		1 2 1 1 2 2 2 2 2 2 2 2 2 1	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 SP1 Proper PS1	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Section 106 Agreements Licensing Hackneys and Private Hire ty Services		1 2 1 1 2 2 2 2 2 2 2 2 2 1	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 SP1 Proper PS1 PS3	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements Licensing Hackneys and Private Hire rty Services Property Services Industrial & Commercial Rents Industrial & Commercial Rents		1 1 1 2 2 2 2 2 2 2 2 2 2 1 1 1 1 1 2 2 2 3 3	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 ESP1 Proper PS1 PS3 PS4	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements Licensing Hackneys and Private Hire rty Services Property Services Tendering/Contracts Industrial & Commercial Rents Land and Property		1 1 1 1 2 2 2 2 2 2 2 2 2 1 1 1 1 1 2 3 3 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 SP1 Proper S3 PS5	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements Licensing Hackneys and Private Hire try Services Property Services Tendering/Contracts Industrial & Commercial Rents Land and Property Markets		1 1 1 2 2 2 2 2 2 2 2 2 2 1 1 1 1 1 2 2 2 3 3	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 SP1 Proper S3 PS5	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Section 106 Agreements Licensing Hackneys and Private Hire rty Services Property Services Tendering/Contracts Industrial & Commercial Rents Land and Property Markets uy Services		1 1 1 1 2 2 2 2 2 2 2 2 2 1 1 1 1 1 2 3 3 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 PS3 DL2 PS3 PS4 PS5 Freast	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements Licensing Hackneys and Private Hire rty Services Property Services Tendering/Contracts Industrial & Commercial Rents Land and Property Markets Iry Services Treasurg Services Tendering/Services		1 1 1 1 2 2 2 2 2 2 2 2 2 1 1 1 1 1 2 3 3 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 PB3 DL2 PS3 PS3 PS3 PS4 PS3 PS4 PS5 Treass	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements Licensing Hackneys and Private Hire ty Services Property Services Tendering/Contracts Industrial & Commercial Rents Land and Property Markets ury Services Treasury Services Sundry Debtors		1 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 PB3 DL2 PS3 DL2 SSP1 Proper PS1 PS3 PS4 PS5 Treast TS1 TS2	Trade Waste Cleansing Sundry Income Ccorporate Health and Safety Stock - Waste containers Cemeteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Section 106 Agreements Licensing Hackneys and Private Hire rty Services Property Services Tendering/Contracts Industrial & Commercial Rents Land and Property Markets uy Services Treasury Services Sundry Debtors Housing Benefits		1 2 1 1 2 2 2 2 2 2 2 2 2 2 2 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2	
DS4 DS7 DS9 Planni PR6 PB1 PB2 PB3 DL2 PB3 DL2 PS3 PS3 PS3 PS4 PS3 PS4 PS5 Treass	Trade Waste Cleansing Sundry Income Corporate Health and Safety Stock - Waste containers Cerneteries Vehicles, Plant & Salvage Planning, Building Control & Licensing Building Control Fees Planning Fees Section 106 Agreements Licensing Hackneys and Private Hire ty Services Property Services Tendering/Contracts Industrial & Commercial Rents Land and Property Markets ury Services Treasury Services Sundry Debtors	Y Y Y	1 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2	

Y     15     Y     20     Y       Y     13     Y     13     Y       Y     13     Y     13     Y       Y     13     Y     13     Y       Y     10     Y     9       Y     9     Y     9       Y     9     Y     9       Y     8     Y     8       Y     8     Y     8       Y     7     Y     8       Y     8     Y     8       Y     8     Y     8       Y     7     Y     8       Y     7     Y     8       Y     7     Y     9       Y     7     Y     9       Y     7     Y     9       Y     7     Y     9       Y     7     Y     9       Y     7     Y     9       Y     7     Y     8       Y     7     Y     9       Y     7     Y     7       Y     7     Y     7       Y     7     Y     7       Y     7     Y     7       Y	15 13 8 10 9 9 8 8 8 8 8 8 8
Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     12     Y	13 8 10 9 8 8 8 8 8
Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     12     Y	13 8 10 9 8 8 8 8 8
Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     12     Y	8 10 9 8 8 8 8
Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     12     Y	9 8 8 8 8
Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     7     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     12     Y	8 8 8
Y     12     Y     7     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     12     Y	8
Y     12     Y     7     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     12     Y	8
Y     8     Y     8     Y       Y     8     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     9     Y       Y     7     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     12     Y	8
Y     7     Y     Y       Y     7     Y     9       Y     7     Y     9       Y     7     Y     8       Y     7     Y     8       Y     7     Y     7       Y     7     Y     7       Y     7     Y     7       Y     7     Y     7       Y     12     Y     12	
Y     7     Y     Y       Y     7     Y     9       Y     7     Y     9       Y     7     Y     8       Y     7     Y     8       Y     7     Y     7       Y     7     Y     7       Y     7     Y     7       Y     7     Y     7       Y     12     Y     12	
Y     Y     9     Y       Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     7     Y     7     Y       Y     12     Y     12     Y	7
Y     7     Y     8     Y       Y     7     Y     8     Y       Y     7     Y     7       Y     7     Y     7       Y     12     Y     12	7 9
Y 7 Y Y 7 Y 12 Y	
Y 12 Y 12 Y	7
Y 12 Y 12 Y	8
Y 12 Y 12 Y Y 7 Y	
Y	12
Y 7	8 7
Y 15 Y 15 Y	15
Y 12 Y 12 Y	12
	12
Y 8 Y 8 Y 9 Y	0
Y 7 Y 7 Y	9 7 7 10
Y 10 Y 10 Y	10
Y 7 Y 8	
Y 9 Y 9 Y Y 9 Y 9 Y	8 9 9
' ' ' ' ' ' ' '	9
Y 8 Y 10 Y	8
Y 10 Y 8 Y	10
Y 15	20
Y         15           Y         30         Y         30         Y           Y         10         Y         11         Y           Y         13         Y         14         Y           Y         12         Y         14         Y	30
Y         12         Y         14         Y           34         333         32         338         34	10 13
235 210	10 13 12
40 55 58 73	10 13

Significance Banding	
>30% = Band 1	
20%-29% = Band 2	
<20% = Band 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

2

333	
338 5	
5	
76%	
71%	



