

		Type of audit	Planned days	Actual days	Reason for Variance
CORE ANNUAL PKF	Benefits	Governance	10	1.2	11/12 work completed this year
	Cash and Bank	Governance	25	0.1	11/12 work completed this year
	Council Tax	Governance	10	1.9	0.8 days 11/12 work completed this year the remainder 12/13 work ongoing
	Creditors	Governance	15	0.8	11/12 work completed this year
	Debtors	Governance	15	10	12/13 work ongoing
	Housing Rents	Governance	15	5.1	11/12 work completed this year
	Main Accounting	Governance	10		
	NNDR	Governance	10	7.7	1.8 days 11/12 work completed this year - remainder 12/13 work ongoing
	Payroll	Governance	10	7.7	6.1 days 11/12 work completed this year - remainder 12/13 work ongoing
	Treasury Management	Governance	10		
	IT	Governance	4	1.1	11/12 work completed this year
	Claims work		75	104	Completed - extra testing required by PKF

Contingency		21	19.3	Unplanned work carried out
NFI		20	6.5	
Special Investigations/advice		40	30.8	
Follow ups re audits carried out in previous year		30	40.6	Continuing to follow up if recommendations not addressed.

MEDIUM c f from previous year	Asset Management Plan (review action on Cipfa recs)	Review	25	1.3	Completed
	Housing Strategy/Investment Programme	Review	15	1.1	Work on working programme
	Postal Services	Review	10	10.7	Completed
	Business Continuity Planning	Review	15	2	Have been asked to defer until next year
	Theatres	Review	15	23.6	5 days work undertaken by IAM re reconciliations for PKF
	Project Management Controls	Review	15	17.9	Draft
	Covalent	Review	10	9.5	Completed
	Devolved Budgets	Review	5	6	Completed
	Northgate	Computer	10	7.9	Completed
	Cafi - Purchasing	Computer	4	0.3	Work on working programme
	Officers Expenses	Review	20	20.8	Draft
	Elections and Electoral Registration	Review	10	8.1	Completed
	Civil Contingency	Review	15	7.6	Completed
	APP	Computer	10	3.8	Ongoing
	Information Governance	Review	15	12.5	Draft
	IT Policies and Procedures	Review	5	3.1	Ongoing
	Food Safety and Hygiene	Review	10	19.7	Draft - understanding filing on APP and W2 etc
	Improvement Grants (DFGs)	Review	10	19.6	Draft. Retraining on APP needed.
MEDIUM	Cafi - Debtors	Computer	4	3.7	Completed
	Cafi - Creditors	Computer	4	1.9	Work on working programme

APPENDIX A

WORK AGAINST PLAN TO 31st DECEMBER 2012

			Planned days	Actual days	Reason for Variance
CONSULTANCY	Corporate Equality	Consultancy	10	0.5	Attendance at training for Equality and Fairness Steering Group
	Planning System	Consultancy	10		
	Corporate Complaints	Consultancy	10	0.2	Attendance at meeting
	Towner - transition to trust	Consultancy	10	0.9	Attendance at meetings
	Catering Contract	Consultancy	Not planned	0.9	Attendance at meetings
	Future Model	Consultancy	Not planned	0.8	Attendance at meetings
	P to P	Consultancy	Not planned	2.2	Attendance at meetings