

**Agenda Item No: 8**

**Report  
No: 43/15**

**Report Title: Strategic Audit Plan**

**Report To: Audit and Standards Committee      Date: 16 March 2015**

**Ward(s) Affected: All**

**Report By: Head of Audit, Fraud and Procurement**

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**Purpose of Report:**

**To present to Councillors the Strategic Audit Plan for the three year period 2015/16 to 2017/18.**

**Officers Recommendation(s):**

- 1** To agree the Annual Audit Plan for 2015/16 (as shown at Appendix 1)
- 2** To agree the three year Strategic Audit Plan for 2015/16 to 2017/18 (as shown at Appendix 2).
- 3** To note that the Annual Audit Plan and Strategic Audit Plan reflect the transfer of the Investigations Team to Internal Audit that took place in November 2014.

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**Reasons for Recommendations**

The remit of the Audit Committee includes a duty to agree an Annual Audit Plan and a three year Strategic Audit Plan, and keep them under review.

**Information**

**1 Background**

- 1.1** The Internal Audit function at Lewes operates in accordance with the auditing guidelines published by the Chartered Institute of Public Finance and Accountancy (CIPFA). CIPFA, with the other governing bodies that set auditing standards for the various parts of the public sector, adopted a common set of Public Sector Internal Audit Standards (PSIAS) that have applied since 1 April 2013.

- 1.2** The 2013 PSIAS require the Head of Audit, Fraud and Procurement (HAFP) to prepare a strategic statement of how the Internal Audit service will be delivered and developed in accordance with the Internal Audit Charter, and for there to be a risk based plan that sets out the priorities for Internal Audit activity. As previously, the strategic statement and the audit plan are combined into a Strategic Audit Plan that is presented to the Audit and Standards Committee for approval.
- 1.3** The main focus of the planning process is on the first year of the Strategic Audit Plan, which provides the Annual Audit Plan for 2015/16. The Strategic Audit Plan is reviewed each year so that it can reflect the changing risks and priorities for the Council.
- 1.4** From 1 November 2014, the Investigations Team has been part of Internal Audit. CMT approved the retention of the Investigations Team to provide a means to counter fraud across all Council services and activities. The Strategic Audit Plan now reflects the resources and work plans of the Investigations Team.

## **2 Purpose and Objectives**

- 2.1** In order to comply with the 2013 PSIAS the Strategic Audit Plan is required to:
- Show a plan of Internal Audit engagements that is based on a documented risk assessment, undertaken at least annually.
  - State how the Council's framework of governance, risk management and control will be reviewed in order to obtain assurance for the annual audit opinion for the purposes of the Annual Governance Statement (AGS).
  - Explain how Internal Audit's resource requirements have been assessed.
  - Explain the approach to using other sources of assurance.
  - Outline the audit engagements to be carried out, their respective priorities and the resources required.
  - Set out the relative allocation of resources between the work to obtain assurance on the internal control framework and any consulting work to provide advice.

## **3 Aims and Objectives for Internal Audit**

- 3.1** Internal Audit at Lewes is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 3.2** The Internal Audit function is provided internally, and has the following service objectives:

- To provide an efficient and effective Internal Audit function which achieves its service standards, and improves performance where possible.
- To deliver the Council's Annual Audit Plan and Strategic Audit Plan.
- To provide an efficient and effective Investigations Team that supports the Council's Anti-Fraud and Corruption Strategy by carrying out a planned programme of work to help prevent and detect fraud, and provide resources to investigate suspected fraud cases.

**3.3** The desired outcome is for the Council to be able to demonstrate an effective control environment with no significant control issues, and to provide a satisfactory and unqualified audit opinion in its Annual Governance Statement (AGS).

**3.4** The Council's AGS reports on the effectiveness of the framework of governance, risk management and control and is approved by the Audit and Standards Committee at its September meeting. The AGS is based upon the results from the Council's assurance arrangements, and the work by Internal Audit and the Council's external auditors, BDO.

## **4 Strategic Planning Assumptions**

**4.1** In preparing the Strategic Audit Plan, the HAFP has taken account of the adequacy and outcomes of the Council's risk management, corporate governance and other assurance processes. The Strategic Audit Plan has been drawn up on the basis that Internal Audit will:

- Undertake annual testing of the key financial systems, and supplement this work as appropriate with system reviews based upon a detailed gap analysis and risk assessments.
- Undertake annual testing of the Benefits subsidy grant claim on behalf of BDO.
- Examine the main departmental systems at least once in the three year cycle based upon a detailed risk assessment.
- Examine key aspects of the procedures and controls that support Programme Nexus and provide a quality assurance role for Nexus projects on request.
- Carry out a programme of specialist computer audits.
- Undertake follow up work to determine whether agreed recommendations have been implemented.
- Provide advice on corporate management activities such as risk management, corporate governance and performance management and to review their effectiveness within the Council.
- Provide advice to managers on financial and control issues, and the measures to prevent and detect fraud.
- Include an element of contingency to cover assignments that could not have reasonably been foreseen, and to meet management requests for investigations or reviews.

- Carry out a programme of planned and responsive work to investigate suspected cases of fraud across all Council services and activities (except Housing Benefits).

**4.2** The strategic planning assumptions no longer include provision for Value for Money (VFM) audits as none has been necessary since the last one was completed in 2010/11. If Internal Audit is asked to carry out VFM work the resources will be taken from the contingency for unplanned work. Internal Audit will also consider VFM issues if they arise during routine audit work.

## **5 Relationship with BDO**

**5.1** The Government relies on external auditors to periodically review the work of the Council to make sure it is meeting its statutory obligations and performing well in its services. The Council's external auditors, BDO, and Internal Audit operate in accordance with a joint protocol that ensures an integrated audit approach that makes efficient use of resources and prevents duplication of work. The Strategic Audit Plan reflects this integrated approach, and includes provision for the resources necessary to manage the relationship with BDO.

**5.2** From the Managed Audit of 2013/14 Internal Audit has decided the scope and content of the work on the key financial systems that will be required to obtain the necessary assurance for the purposes of the Annual Governance Statement (AGS). This arrangement will continue and, through negotiation, Internal Audit will ensure that the BDO requirements for information on the adequacy of controls will continue to be met (see also paragraphs 7.4 – 7.5).

**5.3** During 2014/15, Internal Audit has worked with BDO in carrying out testing of the Benefits subsidy grant claim for the previous year of account, with the increased levels of testing requiring more Internal Audit resources than previously. To ensure that the resources required for these audits remain proportionate, Internal Audit will limit coverage to those parts of the systems that must be verified for the grant claims and the annual system testing, plus any other controls highlighted by risk assessments.

## **6 Other sources of assurance**

**6.1** The Council operates a management assurance system, which enables senior officers to confirm the proper operation of internal controls, including compliance with the Constitution, in those services for which they are responsible. This system is a key part of the Council's governance framework, which is reviewed annually by the Head of Audit, Fraud and Procurement. The results of this review and the outputs from the management assurance system are reported in the Annual Governance Statement (AGS). Any Internal Audit work on these areas is accounted for under Performance and Management Review.

## **Preparation of the Annual Audit Plan and Strategic Audit Plan**

### **7 Review of Key Council Activities**

- 7.1** This review is based on information from the Budget Book, the Council Plan, the Council's Risk Register, the Council's Assurance Framework, Council Service Plans, Cabinet reports and other known developments, and BDO's Audit Plans. The following issues are highlighted.

#### **Council Restructuring**

- 7.2** At its meeting in June 2013, Cabinet considered the future organisational structure of the Council. In the face of the many drivers for change at both the national and local level, Cabinet decided that the Council should move to a customer focus model. Three Directorates have been established to provide dedicated areas for business strategy, service delivery and corporate support, and steps have been taken to design, build and staff the new structures. This restructuring process is ongoing. Any Internal Audit work related to the development of the Council's new structure and organisation will be accounted for under the NEXUS programme within Performance and Management Review.
- 7.3** Internal Audit will review the Audit Plan for 2015/16 after nine months to assess whether any significant changes are necessary in response to the ongoing restructuring of the Council. A report on the results of the review will be presented to the January 2016 meeting of the Committee.

#### **Key Financial Systems**

- 7.4** Internal Audit undertakes the review and testing of the key financial systems every year to provide assurance for the AGS. The work for the 2014/15 exercise is underway. It is assumed that the current list of 13 subjects will be included in the review of key financial systems for the period of the Strategic Audit Plan 2015/18.
- 7.5** To help in the planning and monitoring of the reviews of the key financial systems, the resource requirements are shown against each key system with only the time required for the management and coordination of the overall exercise shown under the heading Managed Audit.

#### **Computer Audit**

- 7.6** The Computer Audit coverage includes provision for:
- Internal Audit work on the Implementation of New Systems to enable comment on specifications, procedures and controls and to provide input to the project teams. This heading also provides contingency for unforeseen work specifically on IT issues.
  - The testing of key IT controls as part of the annual work on the key financial systems.

- A combined audit of IT Security and IT Networks. A risk assessment and gap analysis indicated that the separate audit of IT Networks was no longer necessary.
- A new subject of Disaster Recovery is included to enable specific review of this key area of business risk.

## **General**

- 7.7** The Strategic Plan includes a contingency for unforeseen work on non IT issues (Unplanned Work) that enables Internal Audit to be flexible and to adapt its coverage to address changing priorities.
- 7.8** Internal Audit staff, working as auditors, regularly support the Council's procurement processes. This work is accounted for under Procurement Advice within Management Responsibilities. Similarly, Internal Audit staff regularly work in an audit or quality assurance capacity on projects that form part of the NEXUS programme. This work is accounted for under Performance and Management Review.
- 7.9** Internal Audit assesses the risks of fraud and corruption as part of this planning process and, where appropriate, individual audits include review of the internal controls that mitigate these risks. The new organisation of Internal Audit, incorporating the Investigations Team, will enable improved coordination of the work to counter fraud across all Council activities. As part of the development of a methodology to combat the various aspects of housing fraud, the universe of potential audits again includes provision for Internal Audit work on the Right to Buy scheme – this subject was removed in 2005.
- 7.10** Apart from any changes outlined above, the universe of potential audits remains largely unchanged from that in place for 2014/15 and continues to include the priority areas of Health and Safety, and Safeguarding.
- 7.11** There has been consultation with service managers on the content of the Audit Plan for 2015/16. This consultation has identified some operational and development issues that have influenced the placement of the audits in the three year cycle, and the scheduling of the individual audits in the year. The consultation process has also included discussion of specific risk management issues that will influence the focus of audits in the Audit Plan for 2015/16.

## **8 Application of the Risk Assessment Model**

- 8.1** The risk model assesses each activity under six categories: financial materiality, system stability, sensitivity, complexity, inherent risk and the adequacy of internal control. Each category is scored on a scale from 1 to 9, with the greater risks receiving the higher scores. A new category has been added to reflect where departments have raised specific concerns, about business continuity or other significant risks, in their service plans. The total score for all activities determines the

frequency of audit coverage. Audits are assigned to one of three frequency bandings as follows:

- 1 Audited every year
- 2 Audited every other year
- 3 Audited no more than once every three years

**8.2** For every Strategic Plan there is an assessment of those very low risk activities that can be left out of the programme of audits (see Appendix 3). For the Strategic Plan 2015/18, this assessment has needed to be more challenging because of the reduced resources of the Internal Audit team (see Section 10) and the need to focus available resources on current priority issues. The low risk activities remain part of the database of potential audits and will be reassessed as part of next year's Strategic Audit Plan.

**8.3** Some activities occur every year and are not subject to the Strategic Plan's risk assessment process. These include the work on risk management, corporate governance, and Programme Nexus that are included at Performance and Management Review. There are also ongoing Management Responsibilities such as the support to the Audit and Standards Committee, Follow Up and Liaison with External Audit.

**8.4** The assignments within the first year of the Strategic Audit Plan are prioritised, and this forms the basis for the scheduling of audit work. The Annual Audit Plan for 2015/16 at Appendix 1 shows the assignments categorised as High, Medium or Low priority.

## **9 Investigations Team**

**9.1** From 1 November 2014, the Investigations Team has been part of Internal Audit within the Audit, Fraud and Procurement Division. This arrangement arose from the government decision to set up a national Single Fraud Investigation Service (SFIS) to manage the investigation of HB fraud. CMT approved the retention of the Investigations Team to provide a means to counter fraud across all Council services and activities. The work of the team is planned in accordance with a programme of development and case management priorities.

**9.2** The initial priority has been to develop the understanding of tenancy fraud, build the necessary working relations with Housing Managers, and research best practice in countering tenancy fraud. The next development priority will be to undertake the same learning, research and relationship building for NDR. Thereafter, the team will develop its expertise in other areas of counter fraud activity based on risk assessments.

**9.3** Alongside this development work the Investigations Team will investigate reported cases of suspected fraud, initially concentrating on Council Tax Reduction fraud and

tenancy fraud, and then moving onto the detection and investigation of suspected NDR fraud. There also remains a commitment - reinforced by a formal SLA - for the LDC Investigations Team to support the SFIS in the handling of cases of HB fraud that occur in the District.

- 9.4** There are aspects of the work of the Investigations Team that are forecast to remain relatively stable over the period of the Strategic Plan eg the day to day support for the SFIS. Other aspects of the team's work will vary over time as the team develops expertise in new areas (eg NDR fraud) and cyclical external exercises (eg NFI data matching) generate more referrals in some years. For these reasons the time allocated to countering different types of fraud is not constant across the three year period of the Plan (see Table 1).

## **10 Allocation of Staff Resources**

### **Internal Audit**

- 10.1** The current level of staffing (3.25 FTE) has been assumed for the period of the Strategic Audit Plan.
- 10.2** Internal Audit forms part of the Audit, Fraud and Procurement Division that is responsible for a range of activities related to corporate governance, procurement and performance management. The Strategic Audit Plan includes a 75/25 apportionment of the time of the Head of Service between these other activities and internal audit work. When Internal Audit examines one of these other activities as part of the Annual Audit Plan, this work is done entirely independently of the Head of Service who has no role in the audit other than as a client.

### **Investigations Team**

- 10.3** The business case for the retention of the Investigations Team included staffing of the team at 1.5 FTE. This level of staffing has been assumed for the period of the Strategic Audit Plan.

### **Summary**

- 10.4** Table 1 below summaries the resources allocated to the main work areas within Internal Audit and the Investigations Team after making provision for administration, training, leave and sickness.
- 10.5** The column for 2014/15 is the Annual Audit Plan as agreed in March 2014, which is included at the request of the Audit and Standards Committee. At that time, there was no formal plan of the days to be spent on counter fraud work by the Investigations Team in 2014/15.



**Table 1: Summary of staff resources for 2015/16 to 2017/18**

<b>2014/15</b>	<b>Work Area</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Plan Audit Days		Plan Audit Days	Plan Audit Days	Plan Audit Days
	<b>Internal Audit</b>			
285	Main Systems	285	285	285
65	Central Systems	50	60	60
100	Departmental Systems	105	100	100
40	Performance and Management Scrutiny	45	45	45
65	Computer Audit	55	65	55
98	Management Responsibilities/Unplanned Audits	127	122	119
<b>653</b>	<b>Total Internal Audit</b>	<b>667</b>	<b>677</b>	<b>664</b>
	<b>Investigations Team</b>			
	Council Tax Reduction Scheme Fraud	35	35	28
	Data Matching/Other Fraud	7	4	10
	HB Fraud (working with DWP/SFIS)	80	80	80
	NDR Fraud	80	120	120
	Procurement Fraud	5	5	5
	Tenancy Fraud	65	40	40
	Management Responsibilities	30	30	30
<b>Nil</b>	<b>Total Investigations Team</b>	<b>302</b>	<b>314</b>	<b>313</b>
	<b>Total</b>	<b>969</b>	<b>991</b>	<b>977</b>

**10.6** The extra days available in 2016/17 are largely due to there being no Easter bank holidays within the year, with the Easter holidays falling in March 2016 and April 2017. The extra days for the Investigation Team in 2017/18 reflect a reduction in the provision for training.

## **11 Financial Appraisal**

**11.1** There are no additional financial implications arising from this report.

## **12 Sustainability Implications**

- 12.1** I have not completed the Sustainability Implications Questionnaire as this report is exempt from the requirement because it is an internal planning report.

## **13 Risk Management Implications**

- 13.1** I have completed a risk assessment in accordance with the Council's Risk Management methodology. The following risks and mitigating factors have been identified.
- 13.2** If the Council cannot demonstrate an effective Internal Audit function it will not meet its statutory obligations. The Annual Audit Plan and Strategic Audit Plan, together with the associated monitoring of the plans via the regular reporting to the Audit and Standards Committee, represent key parts of the control framework that helps to ensure the effectiveness of Internal Audit.

## **14 Legal Implications**

- 14.1** There are no legal implications arising from this report.

## **15 Equality Screening**

- 15.1** I have given due regard to equalities issues and, as this is an internal planning report with no key decisions, screening for equalities is not required.

## **16 Background Papers**

None.

## **17 Appendices**

Appendix 1 Annual Audit Plan 2015/16

Appendix 2 Strategic Audit Plan 2015/18

Appendix 3 Low risk areas excluded from the Strategic Audit Plan 2015/18

## Appendix 1

### LEWES DISTRICT COUNCIL: ANNUAL AUDIT PLAN

<b>Audit Area</b>	<b>2015/ 2016 Days</b>	<b>Priority</b>
<b>Key Financial Systems</b>		
Cash and Bank	10	HIGH
Council Tax	5	HIGH
Council Tax Reduction Scheme	10	HIGH
Expenditure and Creditors	15	HIGH
Fixed Assets	10	HIGH
Grant Claims	160	HIGH
Housing Benefit	10	HIGH
Housing Rents	10	HIGH
Income and Debtors	15	HIGH
Investments and Investment Income	10	HIGH
Main Accounting System	10	HIGH
Managed Audit	5	HIGH
NNDR	5	HIGH
Payroll and Employment Costs	10	HIGH
	<b>285</b>	
<b>Central Systems</b>		
Insurance	10	MEDIUM
Newhaven Business Centre	15	LOW
Project Management	10	LOW
Telephones	15	MEDIUM
	<b>50</b>	
<b>Departmental Systems</b>		
Building Control	5	MEDIUM
Cemeteries	20	LOW
Homelessness and Housing Strategy	20	MEDIUM
Planning and Development Control	20	MEDIUM
Right to Buy	15	LOW
Waste & Recycling Services	25	MEDIUM
	<b>105</b>	
<b>Performance &amp; Management Review</b>		
Review - Programme Nexus	25	MEDIUM
Review - Risk Management/Corporate Governance	20	MEDIUM
	<b>45</b>	
<b>Computer Audit</b>		
Change Control	20	MEDIUM
Disaster Recovery	20	MEDIUM
Implementation of New Systems	10	MEDIUM
IT Managed Audit	5	HIGH
	<b>55</b>	
<b>Management Responsibilities</b>		
Audit and Standards Committee	15	
Audit Planning	10	

<b>Audit Area</b>	<b>2015/ 2016 Days</b>	<b>Priority</b>
Data Matching	5	
Financial Vetting	2	
Follow Up	5	
ESFOG/Hub/Sussex Audit Group	5	
Liaison with External Audit	3	
Procurement Advice	15	
	<b>60</b>	
<b>Unplanned Audits / Investigations</b>		
Unplanned Audits / Investigations Provision	67	
	<b>67</b>	
<b>Internal Audit Total</b>	<b>667</b>	
<b>Investigations Team</b>		
Council Tax Reduction Scheme Fraud Budget	35	
Data Matching/Other Fraud Budget	7	
Housing Benefit Fraud Budget	80	
NDR Fraud Budget	80	
Procurement Fraud Budget	5	
Tenancy Fraud Budget	65	
Fraud Management Responsibilities Budget	30	
<b>Investigations Team Total</b>	<b>302</b>	
<b>Internal Audit and Investigations Team Total</b>	<b>969</b>	

## Appendix 2

### LEWES DISTRICT COUNCIL: THREE YEAR STRATEGIC AUDIT PLAN

<b>Audit Area</b>	<b>2015/ 2016 Days</b>	<b>2016/ 2017 Days</b>	<b>2017/ 2018 Days</b>	<b>Frequency Years</b>
<b>Key Financial Systems</b>				
Cash and Bank	10	10	10	1
Council Tax	5	5	5	1
Council Tax Reduction Scheme	10	10	10	1
Expenditure and Creditors	15	15	15	1
Fixed Assets	10	10	10	1
Grant Claims	160	160	160	1
Housing Benefit	10	10	10	1
Housing Rents	10	10	10	1
Income and Debtors	15	15	15	1
Investments and Investment Income	10	10	10	1
Main Accounting System	10	10	10	1
Managed Audit	5	5	5	1
NNDR	5	5	5	1
Payroll and Employment Costs	10	10	10	1
	<b>285</b>	<b>285</b>	<b>285</b>	
<b>Central Systems</b>				
Building Maintenance		20		2
Business Continuity Planning		20		2
Communications			10	3
DIP/Records Management			15	3
Health and Safety		20		2
Insurance	10		10	2
Newhaven Business Centre	15			3
Project Management	10			3
Safeguarding			10	3
Telephones	15		15	2
	<b>50</b>	<b>60</b>	<b>60</b>	
<b>Departmental Systems</b>				
Building Control	5		20	2
Cemeteries	20			3
Estates Management		20		3
Homelessness and Housing Strategy	20		20	2
Housing Management		20		2
Housing Repairs		20		2
Members Allowances & Civic Expenses		20		3
Planning and Development Control	20		20	2
Private Sector Housing		20		3
Right to Buy	15		15	3
Waste & Recycling Services	25		25	2
	<b>105</b>	<b>100</b>	<b>100</b>	

<b>Audit Area</b>	<b>2015/ 2016 Days</b>	<b>2016/ 2017 Days</b>	<b>2017/ 2018 Days</b>	<b>Frequency Years</b>
<b>Performance &amp; Management Review</b>				
Review - Programme Nexus	25	25	25	
Review - Risk Management/Corporate Governance	20	20	20	
	<b>45</b>	<b>45</b>	<b>45</b>	
<b>Computer Audit</b>				
Change Control	20		20	2
Computer Software		15		3
Disaster Recovery	20		20	
Implementation of New Systems	10	10	10	1
Internet/Intranet		15		2
IT Security and Networks		20		2
IT Managed Audit	5	5	5	1
	<b>55</b>	<b>65</b>	<b>55</b>	
<b>Management Responsibilities</b>				
Audit and Standards Committee	15	15	15	
Audit Planning	10	10	10	
Data Matching	5	5	5	
Financial Vetting	2	2	2	
Follow Up	5	5	5	
ESFOG/Hub/Sussex Audit Group	5	5	5	
Liaison with External Audit	3	3	3	
Procurement Advice	15	15	15	
	<b>60</b>	<b>60</b>	<b>60</b>	
<b>Unplanned Audits / Investigations</b>				
Unplanned Audits / Investigations Provision	67	62	59	
	<b>67</b>	<b>62</b>	<b>59</b>	
<b>Internal Audit Total</b>	<b>667</b>	<b>677</b>	<b>664</b>	
<b>Investigations Team</b>				
Council Tax Reduction Scheme Fraud Budget	35	35	28	
Data Matching/Other Fraud Budget	7	4	10	
Housing Benefit Fraud Budget	80	80	80	
NDR Fraud Budget	80	120	120	
Procurement Fraud Budget	5	5	5	
Tenancy Fraud Budget	65	40	40	
Fraud Management Responsibilities Budget	30	30	30	
<b>Investigations Team Total</b>	<b>302</b>	<b>314</b>	<b>313</b>	
<b>Internal Audit and Investigations Team Total</b>	<b>969</b>	<b>991</b>	<b>977</b>	

### Notes

The Frequency Indicator shows the frequency with which audits should be carried out as identified by the risk analysis:

- 1 Every year
- 2 Every other year
- 3 No more than once every three years

## **Appendix 3**

### **LOW RISK ACTIVITIES EXCLUDED FROM THE STRATEGIC AUDIT PLAN 2015/18**

The activities excluded from the Strategic Audit Plan 2015/18 are:

Car Loans (Audited 2003/4)  
Clean and Green Team (Audited 2010/11)  
Coastal Protection (Audited 2004/05)  
Electoral Registration and Elections (Audited 2013/14)  
Environmental Health- Health (Audited 2012/13)  
Equalities (Audited 2011/12)  
Land Charges (Audited 2012/13)  
Licensing (Audited 2012/13)  
Partnerships (Audited 2012/13)  
Personnel, Recruitment and Training (Audited 2000/01)  
Pollution Control (Audited 2011/12)  
Records Management Legal Compliance (Audited 2010/11)  
Service Charges (Audited 2004/05)  
VAT (Audited 2003/04)

#### **Notes**

A full risk assessment has been carried out for all items in the audit universe, and this has informed the decisions for the activities listed above.