

## APPENDIX A

## WORK AGAINST PLAN TO 31st MARCH 2013

		Type of audit	Planned days	Actual days	Reason for Variance
CORE ANNUAL PKF	Benefits	Governance	10	15.9	In Draft - 1.2 days were 11/12 work
	Cash and Bank	Governance	25	3.9	Completed
	Council Tax	Governance	10	12.6	Completed
	Creditors	Governance	15	21.7	In Draft
	Debtors	Governance	15	20.1	In Draft
	Housing Rents	Governance	15	7.4	Ongoing - 5.1 days 11/12 work
	Main Accounting	Governance	10	3.2	Completed
	NNDR	Governance	10	14.7	Completed - 1.8 days 11/12 work completed this year
	Payroll	Governance	10	18.5	In Draft - 6.1 days 11/12 work completed this year
	Treasury Management	Governance	10	6.2	In Draft
	IT	Governance	4	1.8	Ongoing - 1.1 days 11/12 work
	Theatres Reconciliations	Governance		2.6	Draft
	Claims work		75	111.3	Completed - extra testing required by PKF

Contingency		21	22.3	Unplanned work carried out
NFI		20	7.2	
Special Investigations/advice		40	25	
Follow ups re audits carried out in previous year		30	43.6	Continuing to follow up if recommendations not addressed.

MEDIUM	M c/f from previous	HIGH	Asset Management Plan (review action on Cipfa recs)	Review	25	1.3	Completed
			Housing Strategy/Investment Programme	Review	15	1.3	Work on working programme - requested to be consultancy work next year
			Postal Services	Review	10	11.3	Completed
			Business Continuity Planning	Review	15	2	Have been asked to defer until next year
			Theatres	Review	15	25	Completed - 5 days work undertaken by IAM re reconciliations for PKF
			Project Management Controls	Review	15	19.5	Draft
	MEDIUM		Covalent	Review	10	9.6	Completed
			Devolved Budgets	Review	5	6	Completed
			Northgate	Computer	10	8	Completed
			Cafi - Purchasing	Computer	4	0.3	Work on working programme - to be completed in 13/14
			Officers Expenses	Review	20	21.1	Completed
			Elections and Electoral Registration	Review	10	8.1	Completed
			Civil Contingency	Review	15	7.6	Completed
			APP	Computer	10	7.5	Completed
			Information Governance	Review	15	13	Draft
			IT Policies and Procedures	Review	5	5.8	Completed
			Food Safety and Hygiene	Review	10	21.6	Completed - understanding filing on APP and W2 etc
			Improvement Grants (DFGs)	Review	10	19.8	Completed - Retraining on APP needed.
			Cafi - Debtors	Computer	4	3.7	Completed
			Cafi - Creditors	Computer	4	2	Work on working programme - to be completed in 13/14

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			<b>Planned days</b>	<b>Actual days</b>	<b>Reason for Variance</b>
<b>CONSULTANCY</b>	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	1.2	Attendance at meetings