

Category	Description	Days Allocated
Corporate Reviews	Reviews which are strategic in nature or which cut across the entire Council. These reviews are designed to provide assurance that the Council has effective governance and risk management arrangements to mitigate strategic risks and include a cyclical programme of routine audit reviews of Risk Management, Corporate Governance and Performance Management.	40
Risk Based Audit Reviews	Reviews that have been identified following a review of the risk environment across service areas following a risk assessment to ensure that Internal Audit resources are targeted at the areas where the greatest benefit will be achieved.	30
Financial System Reviews	Review of main financial systems to ensure suitable controls in place.	30
VFM & Efficiency Reviews	Reviews that focus on use of resources to ensure value for money is achieved	0
Follow Up Audits	Provision for follow up work is included in the Plan to ensure that any audits with less than reasonable assurance are followed up in line with agreed approach	15
Counter Fraud incl. policy review	Plan includes provision for audits specifically focused on counter fraud work including preparatory and review work for the National Fraud Initiative data-matching exercise.. Capacity is also built into the Plan for reactive work should irregularities occur requiring Internal Audit to advise management on their investigations.	40
Advice and Consultancy	Capacity is built into the plan for advice and guidance to all services across the Council as requested. This allocation also includes agreed consultancy assignments, with Internal Audit offering advice on projects or new ways of working as they are being implemented.	10
Contingency	An allocation of time to respond to emerging risks and unplanned work. This might include requests to audit grant claims for example. A contingency is included to respond to demands on Internal Audit Resource in relation to Local Government Re-Organisation.	25
IT Audit	Specialist review of controls and processes in place relating to IT systems and processes. This is specialist work bought-in from external sources.	0
Planning/Management	Allocation of time for audit manager time, including planning, supervision, review and preparation and presentation of Audit Committee papers. The allowance also includes two hours per week administrative time for each auditor.	64
TOTAL		254