

Service / Audit	Proposed Scope / Coverage	Priority H/M/L	Days
Fundamental Financial Systems			
Budgetary Control	Assurance that the total budget is broken down into a hierarchy reflecting responsibility of specific managers, communicated to the appropriate member of staff who has responsibility for control of those areas	H	20
Capital Accounting	Assurance that there is compliance with accounting rules	H	20
Cash Receipt & Banking	Assurance as to the receipt and accounting of income; also that locations receiving income are secure. Arrangements for banking income are secure and timely	H	25
Council Tax	Assurance that valuations of properties are kept up to date, liability is calculated correctly, bills are accurate and issued promptly, refunds are calculated accurately and there is a robust system of recovery and enforcement	H	30
Creditors	Assurance that only bona fide creditors are paid after the Council has received the goods and services ordered. Payments are accurate and on time	H	30
Debtors	All debts due to the Council are identified, raised and cleared at the appropriate time and that all receipts are accepted, recorded and banked promptly	H	25
Housing & Council Tax Benefit	Assurance that benefits are assessed accurately, payments are made correctly, overpayments are identified and recovered. There is a robust system for the prevention and detection of fraud. There is a system for processing weekly incorrect benefits. Subsidy claims are completed accurately and timely and a performance measurement system is in place	H	55
Main Accounting System	Assurance that the Council's financial information requirements are met. It is accurate and complete. Data is held securely at all times	H	35
Non Domestic Rates	Assurance that liability is calculated correctly, bills are accurate and issued promptly, all tax due is collected and any overpayment is calculated accurately and refunded timely. A robust system of recovery and enforcement is operated	H	25
Payroll	Assurance that only bona fide employees are paid, they are paid correctly, at the appropriate time. All deductions are authorised and paid to the appropriate organisation. All payments are taken into account.	H	28
Pensions Administration	Assurance that employers' and employees' contributions are collected at the correct rate and appropriate time. Pension entitlements are calculated correctly and pensioners are paid accurately. Transfer values are paid and	H	25

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	received for the correct amount at the correct time		
Pension Fund Investments	Assurance that all investments comply with the Council's investment strategy. They are held securely and returns are maximised. Confirmation is available that the fund is able to meet its commitments	H	20
Treasury Management	Assurance that the Council has a treasury management strategy and that all loans are authorised, paid and collected at the appropriate time. Interest on loans is calculated accurately and received at the appropriate time. Brokers and counter parties are authorised by senior managers	H	21
Other Corporate Financial Systems			
Gifts & Hospitality	Assurance that Services are recording offers of gifts and hospitality and that the Council's ethical guidance is being followed.	L	5
Travel & Subsistence	Assurance as to the accuracy, timeliness and appropriateness of claims. Compliance with statutory requirements (e.g. Taxation of home to office travel)	M	15
Value Added Tax	Failure to comply with VAT requirements may lead to clawback and / or financial penalties. All recoverable VAT is identified.	M	10
Code of Practice Audits			
Anti-Fraud & Corruption	Review and update of existing Council policies	M	10
Accounting Instructions	Review and update of existing Council policies	M	10
Codes of Conduct	Review and update of existing Council policies	M	5
Contract Standing Orders	Review and update of existing Council policies	M	10
Financial Regulations	Review and update of existing Council policies	M	5
Money Laundering	Review and update of existing Council policies and delivery of training	M	10
National Fraud Initiative	Download of data and administration of input to NFI	M	5
Statement of Internal Control	Input to preparation of SIC	M	5
Children Families & Learning			
Adult Education	Assurance as to the charging and receipt of income	M	15
North Ormesby Pavilion	Assurance as to the financial management at North Ormesby Pavilion	L	5
Youth & Community Centres	Preparation and audit of income and expenditure account and balance sheet	L	50
Nautical Studies	Assurance as to the financial management at Nautical Studies and VFM review	M	5
Surestart	Assurance as to the financial and operational management and compliance with the Council's Contract Standing Orders	H	15
Schools	Assurance that schools manage the funds delegated to them effectively	H/M	272
Catering Free School Meals	Assurance as to the adequacy of controls over free school meals	M	10

Appendix A

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Teaching & Learning Centre	Assurance as to the financial management of the Teaching & Learning Centre	M	8
Standards Fund	Assurance that arrangements for the financial management of Standards Fund Grant devolved to schools are appropriate.	H	10
Repairs & Maintenance	Assurance as to the financial management of the repairs and maintenance budget	M	10
Home / Hospital Teaching	Assurance as to the financial management of the Home / Hospital Teaching Service	M	10
Pupil Referral Units	Assurance as to the financial management of Pupil Referral Units	M	17
Home To School Transport	Review of contracts and assurance that expenditure is properly incurred, recorded and reviewed to provide forecasts of future need	M	10
Cleveland Unit	Assurance as to the financial management of the Cleveland Unit	M	5
Extra District Schools including Home / Hospital Extra District	Assurance that all income due to the service and expenditure incurred is properly recorded, collected and reviewed to provide future forecasts	M	10
Attendance & Behaviour Support	Assurance that delivery of the service is commensurate with that bought back by schools	M	8
Learning & Language Support	Assurance that delivery of the service is commensurate with that bought back by schools	M	8
Sensory Impaired Service	Assurance as to the financial management of the Sensory Impaired Service	M	5
Leaving Care	Assurance as to the financial management and support given to individuals leaving care	M	5
Family & Adolescent Support	Assurance as to financial management of the Family and Adolescent Support Service	M	5
Family Support	Assurance as to financial management of the Family Support Service	M	5
Residence Order	Assurance as to financial management of Residence Orders	M	5
Children's Home Agency	Assurance that payments are accurate, complete and timely and comply with the Council's Contract Standing Orders	H	7
Fostering Services	Assurance that payments are only made to foster carers for services provided. Also that the payments system is fit for purpose	H	10
Gleneagles Resource Centre	Assurance as to the financial management of Gleneagles Resource Centre	M	5
Youth Justice	Assurance as to the financial management of the Youth Justice Service	H	5
Child Protection Unit	Assurance as to the financial management of the Child Protection Unit	M	5
Surestart	Assurance of compliance with the Council's standing orders with respect to contracts, conditions attached to grants and appropriate financial arrangements are in place.	H	15
Environment & Neighbourhood Services			
Laboratories	Assurance as to the financial management of	M	10

Appendix A

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	Laboratories		
Car Parking Solutions	Assurance that car-parking charges are received, banked and accurately recorded. An appropriate system of enforcement is in place to collect unpaid charges under the de-criminalisation of car parking legislation	M	15
Fleet management	Assurance as to procurement, maintenance, repair, service continuity, insurance and VOSA requirement of Council vehicles. The purchase and issue of fuel is appropriately managed; charges are accurate.	H	10
Property Services	Assurance as to the adequacy of operational and financial controls	M	10
Domestic Refuse Collection	Assurance as to the financial and operational management of the Domestic Refuse Collection Service	M	8
Trade Refuse Collection	Assurance as to the financial and operational management of the Trade Refuse Collection Service	M	7
Street Cleaning	Assurance as to the adequacy of operational and financial controls	M	5
Allotments	Assurance that rents payable are properly billed, income received and accounted for. Allotments are properly managed.	L	10
Lingfield Countryside Centre	Assurance as to the financial and operational management of Lingfield Countryside Centre	L	3
Grounds Maintenance	Assurance as to the financial and operational management of Grounds Maintenance	M	10
Parks	Assurance as to the financial and operational management of Parks	M	20
Hemlington Recreation Centre	Assurance as to the financial and operational management of Hemlington Recreation Centre	M	3
Newham Grange Farm	Assurance as to the financial and operational management of Newham Grange Leisure Farm	M	8
Pest Control	Assurance that appropriate controls are in place to monitor delivery of the service and collect income due	M	8
Cemeteries & Crematorium	Assurance as to the financial and operational management of the service. Compliance with the Council's Standing Orders with respect to Contracts and review of proposals for future development.	H	10
Trading Standards	Assurance as to the financial and operational management of the Trading Standards Service.	M	10
Metrology & Calibration	Assurance as to the financial and operational management of the Metrology and Calibration Service	M	10
Clairville Stadium	Assurance as to the financial and operational management of Clairville Stadium	H	5
Ormesby Sports Hall	Assurance as to the financial and operational management of Ormesby Sports Hall	L	3
Municipal Golf Course	Follow up of 2005/06 audit	H	5

Appendix A

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North Ormesby Market	Assurance that all charges are appropriate and not excessive and that all rent income is collected in full and banked intact	M	5
Private Sector Housing	Review of the system of Landlord Licensing and compliance with the Private Sector Housing Strategy	M	10
Improvement Grants	Follow up of audit conducted in 2005/06	H	10
Environmental Protection	Assurance as to the adequacy of operational and financial controls	M	10
Regeneration			
Museums	Assurance as to the financial and operational management of the Council's three Museums	M	15
Arts Development	Assurance as to the financial and operational management of Arts Development	L	5
Central Library	Assurance that the book stock is managed in accordance with best practice and that a sound system of financial management is in place	H	10
Archives	Assurance as to the financial and operational management of the Archives	L	3
Building Control	Assurance as to the financial and operational management of Building control	H	10
Development Control	Assurance as to the financial and operational management of Development Control	H	10
Homelessness	Assurance as to the financial and operational management of the Homelessness Service	M	5
Bed & Breakfast & PSLs	Assurance as to the financial and operational management of Bed & Breakfast and PSLs	M	5
Teesside Heritage Initiative	Assurance as to the financial and operational management of the Teesside Heritage Initiative	L	5
Community Councils	Preparation and audit of Income and Expenditure Account and Balance Sheet	L	40
Community Centres	Preparation and audit of Income and Expenditure Account and Balance Sheet	L	13
Tees Valley Urban Regeneration Company	The company operates within its own financial control environment (using the Council's payroll system but separate systems for all other financial functions) and requires a separate External Audit of its financial statements. Internal Audit will undertake work on the key systems	M	15
West Middlesbrough Neighbourhood Trust	Assurance as to the Council's role as Accountable Body for grant funding	H	10
Business Support	Assurance that funds awarded to businesses is in line with Service business plans and strategies	L	5
Grants	Assurance that external funds are used only for expenditure which meets with the conditions of grant offers, and grant claims submitted to funding agencies are accurate	H	20
Social Care			
Commissioning	Assurance as to the adequacy and implementation of the Commissioning Strategy	H	20

Appendix A

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Care assessments	Assurance that arrangements in place for ensuring that appropriate assessments are undertaken on a timely basis and that they are properly reviewed and authorised	H	20
Financial Assessments	Assurance that arrangements in place for ensuring that appropriate assessments are undertaken on a timely basis and that they are properly reviewed and authorised	H	20
Court of Protection Appointeeship	Assurance that there is a clear individual financial record for each client, which records charges levied and income collected with regular monitoring of balances	M	10
Pricing & Charging	Review of pricing and charging policies taking into account guidance in Fairer Charging Policies and Council policies for Home Care and other Non Residential Social Services	M	7
Residential Care Placements	Assurance that payments are appropriate, legitimate and accurate; also an appropriate system of monitoring is in place.	M	18
Warden Control	Assurance as to the financial and operational management of Warden Control	M	7
Deaf Centre 3 Park Road South	Assurance as to the financial and operational management of the Deaf Centre	L	5
Day Care	Assurance as to the financial and operational management of Day Care Centres	M	24
Tees Community Equipment	Assurance as to compliance with the Council's Standing Orders with respect to Contracts for the purchase of equipment. All equipment issued is properly recorded and contributions are collected from partner Authorities.	M	10
Grants	Assurance that external funds are used only for expenditure which meets with the conditions of grant offers, and grant claims submitted to funding agencies are accurate.	M	18
Ayresome Industries	Assurance as to the financial and operational management of Ayersome Industries	M	5
Communities Against Drugs	Evaluation of the partnership arrangements with the Health Service	L	6
Information Technology	Assurance over the adequacy and effectiveness of the information provided by the SWIFT system which is a key service system and prime source of key performance indicator data	M	10
Clients Property	Assurance that clients' property is recorded, held securely, accounted for accurately and where necessary, disposed of in a controlled manner	M	5
Caring About Carers	Assurance that timely assessments are undertaken, payments are appropriate, legitimate and accurate and a monitoring system is in place	M	10
Translators & Interpreters	Assurance that payments are appropriate, legitimate and accurate; system of monitoring is appropriate and value for money can be	L	5

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	demonstrated		
Street Wardens	Assurance as to the financial and operational management of the Street Warden Service	M	10
Legal Services			
Registrars	Assurance as to the financial and operational management of the Registrars' Service	M	3
Land Charges	Assurance as to the financial and operational management of the service	M	7
Members Allowances	Assurance as to the accuracy, timeliness and appropriateness of allowances and expenses	M	10
Mayoral & Civic	Assurance as to the accuracy, timeliness and appropriateness of allowances and expenses	M	3
Compulsory Purchase Orders	Assurance as to the adequacy of operational controls	M	16
Performance & Policy			
Best Value Performance Plan / BVPIs	Assurance as to the robustness, accuracy and monitoring of performance information	M	15
CPA PIs	Assurance as to the robustness, accuracy and monitoring of performance information	M	10
Local Public Service Agreements 2	Assurance as to the robustness, accuracy and monitoring of performance information	M	5
Risk Management Strategic	Assurance that risk management is embedded within services	M	10
Corporate Governance	Assurance as to the standards by which the Council directs and controls its functions	H	15
Installation Review	Assurance that appropriate controls are in place covering the processing and security of the Council's data	H	15
Internet Usage, Security & Control	Assurance that arrangements for ensuring proper and secure use of the internet, monitoring of usage and compliance with policies	M	10
Data Protection	Assurance that the Council's arrangements for compliance with the Data Protection Act are sound	M	10
Business Continuity / Back Ups / Disaster Recovery	Assurance as to the adequacy of Business Continuity and Disaster Recovery arrangements	H	10
Application Reviews	Assurance as to the adequacy of operational controls, passwords, interfaces, database controls and management	M	25
Voice Transmission	Assurance as to the management of PBX including banned numbers, monitoring, backup, resilience and service contracts	M	10
Strategic Resources			
Insurance	Assurance that costs to the Council are minimised	M	8
Properties	Review of the management of Council properties	M	10
Advice Exemptions to Contract Standing Orders	Advice given to the Director of Resources relating to requests for exemptions from contract standing orders	M	12

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Contract Audit			
Contract Registers	Assurance that Services are maintaining appropriate records of quotations and tenders	L	20
Contractors Final Accounts	Assurance that final accounts submitted by contractors are accurate	L	10
Opening of Quotations / Tenders	Assurance that tenders and quotations received by the Council are dealt with appropriately	M	10
Partnering Agreements	Assurance as to contract management, cost control, roles and responsibilities	M	18
Receipt & Custody of Tenders / Quotations	Assurance that tenders and quotations received by the Council are dealt with appropriately and held securely until opened	M	10
Receipt & Payment of Contractors Claims	Assurance that Contractors invoices are checked, and authorised prior to making payment	M	15
External Audits			
Middlesbrough Golf Club	Preparation and audit of Income and Expenditure Account and Balance Sheet	L	5
Partnerschaft	Preparation and audit of Income and Expenditure Account and Balance Sheet	L	3
Other Audit Work			
Audit Advice	Time has been reserved to provide advice on internal controls in general and financial controls in particular		65
Contingency	This is a reserve to call upon if any special investigations are required to be undertaken. If not used it will be recycled into mainstream audit activity		135
Follow Up of the previous year's audit recommendations	Previous audits have highlighted control weaknesses that managers have agreed to rectify.		75
Development Work	Time has been reserved to plan the delivery of audits of new systems and revise audit work on existing systems, for example Financial Management Standards in Schools		35

TOTAL CHARGEABLE DAYS	2,180
DEVELOPMENT TRAINING	140
NON-CHARGEABLE DAYS	1024
TOTAL DAYS	3,344
STAFFING (F.T.E)	12.8