



**PNCC Internal Audit Plan – 2018/19 (Year 2
of 3-Year Plan)** - In alphabetical order

New Audit Projects for 2018/19

1	Animal Control Revenue Collection Process Review Review of the processes to calculate, collect, record and report revenue. This review will also include some analytical reviews associated with the impounded dogs.
2	Fixed Assets Review of fixed assets practices against Council processes including acquisitions, disposals, depreciation and capitalisation and ensure the completeness of the PNCC fixed assets. (This was included as part of the Capital Expenditure Plan reviewed in 2012/13)
3	Grant/Subsidy Revenue Review of processes for claiming grants and/or subsidies revenue due to the Council to ensure all these revenue due are claimed and recorded appropriately
4	IT Disaster Recovery Review of the processes in place to ensure back-up and recovery of key information systems are in place.
5	IT Security Review of IT security practices, including internet, email and network security.
6	Leased Carparks Revenue Review of the leased carpark rental agreement, billing and collection processes. This will include some analytical reviews between the revenue and the carpark vacancies.

(Note: The brief description under each review will be refined when a Terms of Reference is agreed to with the relevant Project Sponsor of each review).

Routine Reviews and Regular Audits for 2018/19

1	Accounts Payable and Receivables Data Analysis Analyse data for potential fraud, manipulative biases or other irregularities.
2	Cash Spot Checks Conduct/review cash spot checks on the Council's cash handling sites for their compliance with the Council policies.
3	Internal Audit Review Follow-up; Quarterly Reporting Follow up on the past internal audit review recommendations and the agreed management corrective action plan and report to the Management Team and Audit and Risk Committee Quarterly.
4	Credit Cards Usage Review of Credit Card transactions and sensitive expenditure for their compliance with the Council policies.
5	Journal Authorisation and Supporting Documents Sample check of appropriateness of authorisation and supporting documents for journal transactions.
6	Miscellaneous sample checks Any other sample/spot check on areas that may have brought to our attention.
7	Staff Disbursements Review of staff disbursements via the Accounts Payable system and cash disbursements via Cashiers for their compliance with the Council policies.
8	Weekly Payroll Audit Review of payroll master file changes and their authorisations.