

Appendix A

2017/18 INTERNAL AUDIT PLAN – PROGRESS STATUS

	New Review 2017/18	Project Status
1	<p>Accounts Receivable and Aged Debtors Management Review of the processes if they are functioning in line with the Council policies and that the internal controls are in place and working as intended.</p>	Reported to Audit & Risk Committee in November 2017
2	<p>Contract Tendering Review of the contract tendering processes including the decision to pursue a particular project as well as the decision to appoint a particular provider. This will involve comparison of actual practices to both good practice and council policies.</p>	Included In Feb 2018 Audit and Risk Committee agenda
3	<p>Earthquake Strengthening Review the compliance with the legislations and Council Policy (if any) for Earthquake strengthening of Council Buildings.</p>	Reported to Audit & Risk Committee in November 2017
4	<p>Health & Safety Policy and Procedures Compliance (managed by the Human Resources Manager; to be audited externally) Review of processes and procedures in place and their compliance with the legislative requirements.</p>	Aim to complete in March/April 2018
5	<p>Landfills Revenue Collection Review of the processes utilised at the landfills to calculate, collect and record revenue. This will include some analysis between the revenue and the tonnage of waste collected.</p>	Included In Feb 2018 Audit and Risk Committee agenda
6	<p>Rates Activity Review of processes to calculate, collect and record rates obligations, including review of the collection, remission and the postponement processes.</p>	Aim to start in the 3rd quarter
7	<p>Trade Waste Revenue Review of the processes to calculate, collect, record and report revenue.</p>	Aim to start in the 3 rd quarter

(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 Review 2017/18	Project Status
1	Accounts Payable and Receivables Data Analysis Using Benford's Law to analyse data for potential fraud, manipulative biases or other irregularities.	Refer paragraphs 11-14
2	Cash Spot Checks Carry out spot checks on the Council's cash handling sites for the compliance of the cash handling policies and guidelines.	Refer paragraphs 15-16
3	Credit Cards Usage Review of credit card transactions for their compliance with the council policies and guidelines.	Refer paragraph 17
4	Internal Audit Reviews Follow-Up Follow up on the past internal audit review recommendations and the management agreed corrective actions plan.	Refer paragraph 21
5	Journal Authorisation and Supporting Documents Sample check of appropriateness of authorisation and supporting documents guidelines.	Refer paragraph 19
6	Miscellaneous Sample Checks Any other sample/spot check on areas that may have brought to our attention.	No reviews
7	Payroll Master File Changes Audit Review of weekly payroll master file changes and their authorisations.	Refer paragraph 20
8	Staff Disbursements Review of staff disbursements via the Accounts Payable system and cash reimbursements for their compliance with the council policies and guidelines.	Refer paragraph 18