

ANNEX A  
SURREY HEATH BOROUGH COUNCIL  
INTERNAL AUDIT SERVICE  
ANNUAL PLAN 2017-18

BUSINESS ACTIVITY	IA PLAN ALLOCATION	CYCLE	LAST AUDIT
<b>FINANCE/ FUNDAMENTAL SYSTEMS</b>			
Debtors and Income	7 days	annual	16/17
Creditors and Expenditure	7 days	annual	16/17
Main Accounting system	7 days	annual	16/17
Housing Benefits	7 days	annual	16/17
Revenues	7 days	annual	16/17
Treasury Management	7 days	annual	16/17
Cash and Bank	7 days	annual	16/17
Capital Accounting	7 days	annual	16/17
<b>CORPORATE</b>			
Media & Marketing	10 days	every 3 years	new area for audit
<b>COMMUNITY</b>			
Refuse and Recycling -inc. joint waste	10 days	annual	16/17
Joint Waste	15 days	annual	16/17
Environmental Health	15 days	every 3 years	10/11 - normally receives assurance from other external regulatory bodies
Emergency Planning, Business Continuity	10 days	annual	16/17
<b>BUSINESS</b>			
Parking	15 days	annual	16/17
Camberley Theatre	15 days	annual	16/17
Leisure Centres	20 days	every 2 years	13/14
Event Management- inc. SH Show, FL Live	12 days	annual	16/17
<b>TRANSFORMATION</b>			
ICT	20 days	annual	16/17
HR - inc. safeguarding	15 days	every 2 years	16/17
Information Management/DPA/FOA	15 days	every 3 years	15/16
Key Projects /Partnerships	20 days	annual	new area for audit
Payroll	7 days	annual	16/17
<b>REGULATORY</b>			
Planning Policy & Conservation	10 days	every 3 years	new area for audit
Private Sector Housing - inc. DFGs	20 days	every 3 years	14/15
Drainage	10 days	every 3 years	15/16
<b>FINANCE</b>			
Fraud Prevention & Detection	15 days	annual	15/16
<b>LEGAL &amp; PROPERTY</b>			
Estate Management & Regeneration	25 days	annual	13/14- increased importance for council

**TOTAL AUDIT DAYS** 335

**PLUS:**

<b>CONTINGENCY</b>	<b>30</b>
<b>MANAGEMENT AND COMMITTEE</b>	<b>15</b>
<b>ADVICE, CONSULTANCY, WORKING GROUPS</b>	<b>30</b>
<b>TEAM SUPERVISION, PLANNING</b>	<b>20</b>

**TOTAL DAYS REQUIRED TO COMPLETE PLAN** 430