

Three Year Audit Plan for PATROL AJC

INTERNAL CONTROL	Days	Risk	2010/11	2011/12	2012/13	Alternative Sources of Assurance
Financial Reporting / IFRS	0	M				External audit of accounts
Anti-Fraud	0	M				
Allowances and Expenses	0	M				
Business Planning	5	M		5		
Core Financial Systems (which include General Ledger, Creditors, Procurement, Income, Treasury Management, Payroll, Budget Setting and Budget Monitoring)	16	M	8		8	
Compliance with Legislation	5	L		5		
Business Continuity	5	L		5		

GOVERNANCE

Corporate Governance (Constitution / Code of Conduct)	8	M			8	
Member Development	0	M				
Performance Management	2	L		2		Follow Up on External Audit work
Complaints	0	L				

RISK

Risk Management Framework	2	H	2			Follow Up on External Audit work
---------------------------	---	---	---	--	--	----------------------------------

RISK BASED AUDIT

Recruitment, Selection and Training	0	L				
Information Systems	5	M			5	

	Days	Risk	2010/11	2011/12	2012/13	Alternative Sources of Assurance
OTHER WORK						
Consultancy and Advice	2		2			Review of Financial Regulations 2010/11
Anti-Fraud – Investigations	0		0	0	0	Reactive work
Annual Governance Statement	3		1	1	1	Review of documentation
Follow-Up	2.5		0.5	1	1	
Annual Planning	3.5		1.5	1	1	Including the establishment of a three year strategy.
Periodic Reporting	3		1	1	1	

Totals	62
Fees (based on blended daily rate of £325)	

16	21	25
£5,200	£6,825	£8,125