

Audit	Audit Sponsor	2015/16 Original Plan	
<b>Governance &amp; IT</b>			
Shared services / Joint working	CFOs		
Governance arrangements	CFOs	✓	20
ICT - user accesses	CFOs	✓	20
<b>Human Resources</b>			
Recruitment & induction / Manage Positions & org hirerachy	CFOs	✓	25
OHU/ESL	CFOs		
Payroll	CFOs	✓	30
Payroll support	CFOs		0
Employment practices - casework	DoCR	✓	20
Workforce Development	DoCR	✓	25
Workforce planning	DoCR	✓	25
Use of Volunteers	DoCR/DoPG		
<b>Financial Management</b>			
Planning, budget monitoring forecasting	CFOs	✓	20
Order to cash (OTC)	CFOs	✓	25
Purchase to pay (P2P)	CFOs	✓	25
Main Accounting System (SAP)	CFOs		
Capital accounting/programme monitoring	CFOs		
Taxation (VAT)	CFOs	✓	25
Treasury management	CFOs		
Debt Collection	CFOs	✓	15
<b>Procurement</b>			
Procurement - category management	CFOs	✓	30
Pcards - Stretaegy and process		✓	15
Property management	CFOs	✓	20
Procurement strategy and processes	DoPG	✓	20
<b>Other direct audit activity</b>			
Advice and liaison		✓	15
Audit strategy and planning		✓	5
External Audit		✓	2
Follow ups			
Monitoring and progress reports		✓	8
<b>Total plan days</b>			<b>390</b>