

## Internal Audit Outline Programme (detail in hours)

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>Review of Corporate Governance</b>					
General Management Arrangements (incl. Review of Standing Orders, Financial Regulations & Procedures & Council/Committee minutes)	7	7	7	7	7
Investments/Loans					
Grants					
<b>Expenditure</b>					
Creditor payments					
Contracting/ordering					
Salaries & wages	7	7	7	7	7
Budgetary control					
Petty cash					
<b>Income</b>					
General cash receipting & banking procedures					
Parking fees, incl. Excess charges					
Hirings					
Markets	7	7	7	7	7
Sports and Leisure facilities					
Other miscellaneous income (incl. Sale of refuse bags, Grants & donations, Sponsorship)					
Land Disposal					
<b>Accounting records</b>					
Cash books (incl. Bank reconciliations)	7	7	7	7	7
Ledger & Year-end Accounts/related issues					
<b>Risk Management</b> including insurance					
<b>Total Hours</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>Total Days</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>