

PACAF: SHARING OF AUDIT PLANS

The attached schedule is based on information that has been provided to PACAF by organisations via their respective regional procurement and contract audit group. It identifies those audits that are included within their annual audit plans that are considered to be of a procurement or contract related nature.

Organisations were asked to categorise each audit activity according to:

- The ProClass classification which is used by many organisations to analyse their expenditure; and
- The standard top-level audit programmes that have been developed by PACAF for reviewing an organisation's control environment.

The attached schedule therefore identifies those audits included in the audit plans of participating organisations for each of the ProClass spend areas, which have been numbered [1 to 54] by PACAF for ease of reference, as well as for each of the control environment areas.

The financial years stated in the schedule indicates that an organisation has that topic included in their annual audit plan for that year. The relevant participant organisation for each audit is identified (in the same order) by the letter in the last column. For example:-

- At spend area 13, four organisations are indicated as having included an audit of waste contracts in their audit plans for 2012/13. These four organisations are represented by the letters A; E; F and I.
- At spend area 45, organisation 'N' is indicated as having included an audit of 'Energy' in their 2010/11 plan, while organisation 'E' has a similar audit in their plan for 2012/13.
- Under 'Control Environment Project Management', four organisations (I; H; J & K) included reviews of 'contract management' in their plans for 2012/13; while organisations S and B had included this subject in their plans for 2010/11 and 2011/12 respectively.

The contact details for all of the participants are contained in a separate document which is available only to participating organisations.

PACAF REF No.	Area of Spend	Audits Planned / Undertaken	Participant
1.	Building Construction Materials and Services (if DLO) (e.g. electrical, heating, power tools, etc.)		
2.	Catering Contracts / Concessions		
	Environmental Services: Catering	2010/11	N
3.	Cemetery & Crematorium		
4.	Cleaning & Janitorial Services (incl building cleaning, laundry etc)		
	Housing management - cleaning	2011/12	I
5.	Clothing (e.g. uniforms, personal, protective etc)		
6.	Consultancy – Business		
	Use of consultants	2013/14	A
7.	Consultancy - Construction		
	Appointment/Use of consultants	2010/11; 2011/12; 2011/12; 2013/14	N; I; I; A
8.	Consultancy – Environmental; Financial; Healthcare (Public health, social policy, service provision); Highways (street management, traffic planning); Housing (ALMOs; Stock Management); Legal; Management (efficiency, organisation & planning, personnel); procurement; strategic planning; technical and feasibility;		
9.	Consultancy – IT (BPR, implementation, project management)		
	Oracle upgrade	2012/13	I
10.	Education – Services (adult / further education); Services (children)		
	SSE Trading	2012/13	J
	PFI Contract monitoring	2013/14	A
	Schools catering	2012/13	J
11.	Education – Supplies (arts & crafts, audio visual, books, furniture, musical instruments, toys)		
12.	Environmental Services – Asbestos removal; forensic and laboratory; funerals; graffiti removal; land protection; monitoring; pest control; street cleansing; street lighting; technical equipment (laboratory, measuring, testing); testing and inspection; tree management		
	Street lighting PFI	2010/11	T
	Refuse collection and street lighting	2012/13	AA
	Public Safety Contracts	2012/13	C
13.	Environmental Services – waste management – equipment (e.g. bags, bins etc.); recycling; waste collection; waste disposal; abandoned vehicles (removal)		
	Waste Contracts	2012/13; 2012/13; 2012/13; 2012/13	A; E; F; I
	Waste contract - review of partnering arrangements	2010/11	P
	Refuse collection and street lighting	2012/13	AA
	Waste treatment	2012/13	AA
	Waste disposal sites & recycling	2012/13	AA
	Commercial Waste - management and control systems	2012/13	Y
	Waste PFI project and risk management	2010/11	M
	Waste PFI - assurance strategy/ risk management	2011/12; 2012/13	J; J
	Waste services / street services	2012/13	H
14.	Facilities and Management Services – Advertising (promotional, recruitment, statutory); Design and photography; printing; reprographics; document archiving and storage; Energy efficiency; market research; public relations and image; office removals; retail		
	Archiving and retrieval - contract management and monitoring	2012/13	Y
	Facilities Management - payment for goods and services received	2012/13	B
15.	Facilities and Management Services – Lifts – new installation; repair and maintenance		
	Lift renewal programme	2012/13	Y
	Housing management- mechanical plant and lifts	2011/12	I
16.	Facilities and Management Services – security (access control, CCTV, equipment [inc all alarms] manned guarding, street wardens)		
	Asset Management - security issue of passes	2011/12	I
	Security: procurement arrangements & VFM	2010/11	M
	CCTV	2012/13	AA
	Procurement of security guards	2013/14	A
	Serco Contract management	2012/13	J
17.	Facilities and Management Services - Travel		
18.	Financial Services – Accountancy; Audit; Cash collection; Credit cards; debt collection and recovery		
	Cash and banking - cashiers audit	2012/13	H
	PPP contract	2012/13	AA
	Pre-payment cards	2012/13	H
	Serco Contract management	2012/13	J
19.	Financial Services - Banking		
	Treasury management audit	2012/13	H
20.	Financial Services - insurance		
21.	Furniture (commercial, domestic, office)		
22.	Health and Safety (products, services)		
23.	Highway equipment and materials (if DLO)(e.g. aggregates, bitumen, signage, street furniture)		

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24.	Horticultural Services (tree trimming, weed control); materials and equipment (e.g. chemicals, seeds, plants, tools, trees, shrubs etc.)		
	Contract management and monitoring	2012/13	Y
25.	Housing management – outsourced		
	Contract compliance / Client Side	2012/13; 2012/13	B; G
	PPP contract	2012/13	AA
	Third sector contracts	2012/13	B
	Sheltered housing	2011/12	I
26.	Human resources – Interpretation and translation; Professional / advisory services; Recruitment / assessment; Training and Conferences		
	Translation Services	2012/13	Y
	Data Security	2012/13	E
27.	Human resources – Temporary / agency staff		
	Manpower contract	2012/13	AA
	Contract for provision of temporary staff	2010/11	O
28.	ICT – call systems; consumables; maintenance; reprographics equipment; services (application service provision, complete outsourcing, desktop provision and upgrade, disaster recovery)		
	Serco Contract management	2012/13	J
	Network Upgrade	2012/13	H
	PPP contract	2012/13	AA
	ICT contract comitoring and clienting	2012/13	Y
	Procurement in communications	2013/14	A
	ICT asset inventory and virus protection	2012/13	J
29.	ICT – hardware		
	Procurement of IT equipment	2010/11; 2010/11	L; O
30.	ICT – software		
	Reletting / upgrading contracts	2012/13; 2012/13	B; I
	Software licence management	2011/12	H
31.	ICT – telecommunications – fixed (land-line); mobile		
32.	Legal services – advocacy, election services, general support (e.g. conveyancing), legal opinion, specialist support (e.g. PFI / PPP)		
	Legal Services Framework award	2012/13	B
	Solicitors fees / court costs	2011/12	I
33.	Leisure services – events; museums; outsourced services; performing arts; sport and fitness		
	Leisure Contract / Monitoring Management	2012/13; 2012/13; 2012/13	B; G; K
	Libraries - shared services arrangements	2012/13	H
34.	Mail services (couriers, freight, postage)		
35.	Medical (consumables, counselling, drugs, equipment, fees, operations,		
	Public Health: Commissioning/contract monitoring -medical	2013/14	A
36.	Social Community Care Supplies and services – adults and older peoples		
	Adults / Mental Health Placements	2011/12; 2012/13	A; A
	Adult Services: Home Care electronic monitoring	2010/11	N
	Care and supported living homes	2011/12; 2012/13	A; H
	Commissioning and procurement	2010/11; 2010/11; 2011/12; 2012/13; 2012/13	R; M; A; I; I
	Contract management / monitoring	2011/12; 2012/13; 2013/14	I; J; A
	Contracts and Inspection Service - SCHH	2012/13	C
	HBS - Sure Care Limited Company	2012/13	J
	Domiciliary / Homecare / Help in the Home Contracts	2012/13; 2012/13; 2012/13	C; H; I
	Housing needs - Aids and adaptations	2012/13	D
	Housing Needs - Commissioning Third Sector Providers	2012/13	C
	Learning disabilities	2012/13	H
	Residential and nursing care	2010/11; 2012/13	O; H
	Serco 'New Ways' Project	2012/13	J
37.	Social Community Care Supplies and services – children's services		
	Looked After Children Placements	2011/12	A
	Contact Centre	2012/13	J
	Children and Family Project	2012/13	H
	Commissioning / Contract monitoring	2011/12; 2011/12; 2012/13; 2012/13; 2012/13; 2013/14;	F; I; I; J; Y; A
	Early Years	2012/13	H
	Serco 'New Ways' Project	2012/13	J
38.	Social Community Care Supplies and services – e.g. nappies; equipment [e.g. stair lifts, wheel chairs]		
39.	Sports / playground equipment and maintenance		
40.	Stationery		
41.	Traffic management – car parks; equipment (meters, machines, lights); fines collection; rock salt; traffic control; wardens		
	Parking Contract Monitoring	2011/12; 2012/13	A; AA
	Car parking enforcement	2012/13	G
	car parking - income - multi storey and on street	2012/13	H

PACAF REF No.	Area of Spend	Audits Planned / Undertaken	Participant
42.	Transport – fleet management; haulage; maintenance, repair		
	Fleet management	2012/13	A
43.	Transport – passenger transport		
44.	Transport – taxi services		
45.	Utilities (not telephones [see ICT] - electricity		
	Energy	2010/11; 2012/13	N; E
46.	Utilities (not telephones [see ICT] –gas, heating oil, water		
47.	Vehicles [not buses – see transport] – commercial (e.g. cars, vans); fuel; industrial (e.g. refuse, forklifts), heavy construction equipment; maintenance, parts (e.g. tyres, exhausts)		
48.	Vehicles [not buses – see transport] vehicle leasing		
49.	Works – Buildings - construction		
	School Capital Development / Project Management	2010/11; 2012/13; 2012/13	X; B; C
	BSF programme - current contracts - cost and programme controls	2012/13	Y
	C Town & C House contract management	2013/14	A
	Management and administration of building contracts	2012/13	Y
	Planned major works and contract	2012/13	AA
	Contractor's final accounts - systems and procedures	2012/13	Y
	Vertical audits	2012/13; 2012/13	B; F
	Capital Projects	2010/11; 2012/13; 2012/13; 2012/13	X; B; E; H
50.	Works – Buildings – maintenance; repair; outsourced		
	Building maintenance and capital projects	2012/13	H
	Facilities Management - mechanical and electrical	2012/13	C
	Specialist repairs - budgetary control arrangements	2012/13	Y
	Housing - asbestos removal	2011/12; 2012/13	I; I
	Housing Gas & Other Servicing Contracts	2012/13; 2012/13	C; I
	Decent Homes Programme - management	2012/13	Y
	Housing Services Major Works	2012/13; 2012/13	C; I
	PFI Contract Management	2011/12	A
	Responsive repairs	2012/13	AA
	Pinnacle Housing - stock investment works VFM	2012/13	G
	Repairs and Maintenance Contracts	2010/11; 2012/13; 2012/13; 2012/13; 2012/13	W; A; B; E; F
51.	Works – Open Spaces (e.g. grounds) - construction		
	Parks Capital Contract	2010/11	O
52.	Works – Open Spaces (e.g. grounds) – maintenance, repair, outsourced		
	Maintenance Contracts	2011/12; 2012/13	E; H
	Housing management - grounds maintenance	2011/12	I
53.	Works – Roads - construction		
	Capital Projects	2012/13	E
	Life Cycle Costing	2012/13	F
54.	Works – Roads – maintenance; repair		
	Highways responsive maintenance and work	2012/13; 2012/13	A; B
	Bridges and Infrastructure	2012/13	B
	Highways contracts framework agreement	2010/11	N
	Highways and Engineering: Consultancy Framework	2010/11	N
	Highways - new contracts - mobilisation	2012/13	J
	Highways - new contracts - management	2012/13	J
	Highways - contract management - review of programme payments	2010/11	P
	Transport and highways - monitoring arrangements	2012/13	H
	PFI Contract	2012/13	I
Control Environment: Procurement Strategy			
	Corporate Procurement Governance Arrangements	2010/11	M
	Collaborative working	2012/13	G
	High-level analysis of contract expenditure	2012/13	Z
	Move to a single approach to a strategic commissioning model	2013/14	A
	Compliance with quotes and tenders	2012/13	C
	Contract Procedure Rules / Standing Orders	2010/11; 2010/11; 2010/11; 2011/12	Q; S; U; Z
	Use of corporate contracts	2013/14	A
	End to end procurement	2013/14	A
	Procurement in Schools - tendering arrangements	2013/14	A
	Bribery & corruption - compliance with LA requirements	2012/13	H
	Procurement Fraud	2013/14	A
	Management of contract documents	2011/12	I
	Supplier Viability	2012/13	B
	Partnerships	2010/11; 2011/12; 2012/13	P; E; I
Control Environment: Project Management			
	Contract Management / Monitoring	2010/11; 2011/12; 2011/12; 2012/13; 2012/13; 2012/13; 2012/13; 2012/13	S; B; H; I; J; K; Y; Z

PACAF REF No. Area of Spend	Audits Planned / Undertaken	Participant
Contract management- interim payments and liquidated damages	2013/14	A
Tendering procedures for goods, works and services	2012/13; 2012/13	Y; Z
Tendering procedures / contract monitoring	2013/14	A
Major Projects Management and Monitoring	2010/11	L
Cost monitoring	2012/13	F
Pre contract and award of contract procedures	2010/11	V
Effectiveness of contract manager training	2012/13	J
Extensions of Time	2012/13	F
Performance management	2012/13	D
Project management	2010/11; 2010/11; 2010/11; 2012/13	W; S; R; F
Tendering procedures / due diligence / VFM assurance procedures	2010/11; 2012/13	R; F
Variation Orders and Change Control Procedures	2012/13	F
Control Environment: Purchasing Goods		
Contracts Register	2011/12	H
Cyclical Procurement / purchasing	2010/11; 2012/13	R; E
Managing risk of supplier failure	2012/13	J
e-procurement controls	2010/11	L
Purchase to Pay system - eInvoicing	2012/13	G
Purchase card expenditure in schools	2013/14	A
Purchase cards	2010/11; 2011/12; 2011/12; 2011/12; 2012/13	V; C; B; H; I
Procurement	2012/13; 2012/13; 2012/13	A; H; K
Control Environment: Capital Programme Management		
Capital Programme Management	2010/11; 2010/11	L; S
Capital Delivery Hub	2012/13	B
Control Environment: Operational Risk Management		
Control Environment: Miscellaneous		
Building Control	2012/13	B
Contractors Final Accounts	2010/11; 2010/11; 2010/11; 2010/11; 2012/13; 2012/13; R; Q; O; P; F; G;	Y
	2012/13	H
Creditors - cheque control audit	2012/13	F
Health and safety review	2012/13	E
IT External Assurance	2010/11; 2011/12; 2012/13	O; G; I
S106 agreements	2011/12; 2012/13	C; I
Single Tender Actions / Waivers	2011/12	A
Standstill Notices		