

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; while another organisations has a similar audit planned for 2013/14. These five organisations are represented by the letters A; E; F; I and AB.
- At spend area 45, organisation 'N' is indicated as having included an audit of 'Energy' in their 2010/11 plan, while organisation 'E' had a similar audit in their plan for 2012/13.
- Under 'Control Environment Project Management', six organisations (I; J; K; Y; Z and AB) included reviews of 'contract management' in their plans for 2012/13; while organisation S had included this subject in their plan for 2010/11; and organisations B and H in their plans for 2011/12.

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		
	Schools catering company	2013/14	J
	Environmental Services: Catering	2010/11	N
3.	Cemetery & Crematorium		
4.	Cleaning & Janitorial Services (incl building cleaning, laundry etc)		
	Facilities management contracts - cleaning & maintenance	2013/14	AE
	Housing management - cleaning	2011/12; 2013/14	I; I
5.	Clothing (e.g. uniforms, personal, protective etc)		
6.	Consultancy – Business		
	Use of consultants	2013/14	A
7.	Consultancy - Construction		
	PFI Contract monitoring - consultancy	2013/14	A
	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)		
	Programme/project management	2013/14	I
	Capital project management	2013/14	AD
	New project - project assurance arrangements	2013/14	I
	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
	Street lighting	2013/14	H
	Street cleaning	2012/13; 2013/14; 2013/14	AB; I; AB
	Asbestos Management / Removal	2013/14	I
	Asbestos/Legionella - legal compliance	2013/14	J
	Legionella Management Arrangements	2013/14	I
	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; 2013/14	A; E; F; I; AB
	Waste contract - review of partnering arrangements	2010/11; 2012/13	P; AC
	Waste charges	2013/14	AD
	Waste data system	2013/14	AD
	Waste collection, disposal and recycling contract	2013/14	I
	Refuse collection and street lighting	2012/13	AA
	Waste treatment	2012/13	AA
	Waste & recycling contract	2013/14	AE
	Waste disposal sites & recycling	2012/13	AA
	Commercial Waste - management and control systems	2012/13	Y
	Waste PFI	2013/14	J
	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; 2013/14	H; 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
	Electronic document & records management system	2014/15	AB
	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; 2013/14	AA; I
	Procurement of security guards	2013/14	A

PACAF REF No. Area of Spend	Audits Planned / Undertaken	Participant
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/collection/security & banking	2012/13; 2013/14	H; H
PPP contract	2012/13	AA
Pre-payment cards	2012/13	H
Serco Contract management	2012/13	J
19. Financial Services - Banking		
Banking contract	2013/14	J
Treasury management audit	2012/13; 2013/14	H; H
20. Financial Services - Insurance		
Insurance arrangements	2013/14	J
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)		
24. Horticultural Services (tree trimming, weed control); materials and equipment (e.g. chemicals, seeds, plants, tools, trees, shrubs etc.)		
Parks & Green Spaces / arboriculture services	2013/14	H
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
Temporary accommodation procurement	2013/14	AE
Third sector contracts	2012/13	B
Void properties - removal and clearance	2013/14	I
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
Temporary staffing	2013/14	J
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
UNICORN Public Services Network	2013/14	AD
Income handling project	2013/14	I
WAN project management	2013/14	AB
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; 2013/14	L; O; H
30. ICT – software		
Reletting / upgrading contracts	2012/13; 2012/13; 2013/14; 2014/15	B; I; AB; AB
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
Use of external barristers	2013/14	J
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
Leisure management contract	2013/14	AE
Client monitoring arrangements	2013/14	I
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; 2013/14	A; H
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

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Commissioning and procurement	2010/11; 2010/11; 2011/12; 2012/13; 2012/13; 2013/14; 2013/14; 2013/14	R; M; A; I; I; I; H; AD
TeleCare/teleHealth	2013/14	J
Adult social care - quality assurance arrangements	2013/14	J
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; 2013/14; 2013/14	C; H; I; I; AD
Housing needs - Aids and adaptations	2012/13	D
Housing Needs - Commissioning Third Sector Providers	2012/13	C
Learning disabilities	2012/13; 2013/14	H; I
Residential and nursing care	2010/11; 2012/13; 2014/15	O; H; AB
Serco 'New Ways' Project	2012/13	J
37. Social Community Care Supplies and services – children's services		
Looked After Children Placements	2011/12; 2013/14	A; I
Placements - VFM - demand management	2013/14	J
Contact Centre	2012/13	J
Youth service commissioning	2013/14	AD
Independent Fostering Team Agreements	2013/14	I
Children's services - quality assurance arrangements	2013/14	J
Children and Family Project	2012/13	H
Commissioning / Contract monitoring	2011/12; 2011/12; 2012/13; 2012/13; 2012/13; 2013/14; 2013/14	F; I; I; J; Y; A; I
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]		
Supply of ASC Equipment	2013/14	AD
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; 2012/13	A; AA; AC
Serco blue badge services	2013/14	J
Car parking enforcement	2012/13	G
car parking - income - multi storey and on street	2012/13	H
42. Transport – fleet management; haulage; maintenance, repair		
Hire cars	2013/14	I
Fleet management	2012/13	A
43. Transport – passenger transport		
Local sustainable transport fund	2013/14	AD
Public transport retender	2013/14	I
44. Transport – taxi services		
Small vehicle transfer project	2013/14	J
45. Utilities (not telephones [see ICT] - electricity		
Energy	2010/11; 2012/13	N; E
46. Utilities (not telephones [see ICT] –gas, heating oil, water		
Combined heat and power plant	2013/14	AE
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		
Library service global transport van service	2013/14	AD
49. Works – Buildings - construction		
School Capital Development / Project Management	2010/11; 2012/13; 2012/13	X; B; C
Schools Building Partnership - allocation process	2013/14	J
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
Bridge contract	2013/14	AD
Planned major works and contract	2012/13	AA
Contractor's final accounts - systems and procedures	2012/13	Y
Vertical audits	2012/13; 2012/13; 2013/14	B; F; I
Capital Projects	2010/11; 2012/13; 2012/13; 2012/13; 2013/14	X; B; E; H; 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
Financial governance / contract payments - schools	2013/14	J
Housing - asbestos removal	2011/12; 2012/13	I; I
Housing Gas & Other Servicing Contracts	2012/13; 2012/13	C; I
Payments to contractors (schools related work)	2013/14	J

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Decent Homes Programme - management	2012/13	Y
Electrical cyclical inspections	2013/14	AB
Housing Services Major Works	2012/13; 2012/13	C; I
PFI Contract Management	2011/12	A
Refurbishment Contract	2012/13	AC
Responsive repairs	2012/13; 2013/14	AA; AB
Pinnacle Housing - stock investment works VFM	2012/13	G
Repairs and Maintenance Contracts	2010/11; 2012/13; 2012/13; 2012/13; 2012/13; 2013/14; 2014/15	W; A; B; E; F; H; AB
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
Financial governance / contract payments - schools	2013/14	J
Housing management - grounds maintenance	2011/12	I
53. Works – Roads - construction		
Capital Projects	2012/13	E
Rail Link -Railway and associated infrastructure	2013/14	J
Park and ride project	2013/14	I
PFI capital scheme - open book arrangements	2013/14	I
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; 2013/14	B; AB
Highways contracts framework agreement	2010/11	N
Highways - asset management	2013/14	AD
Highways - property information	2013/14	AD
Parking resurfacing contract	2013/14	I
highways Contract - contract management	2013/14	J
Highways Contract	2013/14	AE
Winter gritting service	2014/15	AB
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; 2013/14; 2014/15	Q; S; U; Z; AB; AB
Contract procedures and documentation	2012/13	AB
Use of corporate contracts	2013/14	A
End to end procurement	2013/14	A
Procurement in Schools - tendering arrangements	2013/14; 2013/14	A; AB
Bribery & corruption - compliance with LA requirements	2012/13	H
Procurement Fraud	2013/14	A
Management of contract documents	2011/12	I
Strategic partner - open book arrangements	2013/14	AB
Shared service Partnership arrangements	2013/14	AD
Commissioning Services	2013/14	A
Supplier Viability	2012/13	B
Partnerships	2010/11; 2011/12; 2012/13; 2012/13; 2012/13; 2012/13	P; E; I; AB; AB; AB
Control Environment: Project Management		
Contract Management / Monitoring	2010/11; 2011/12; 2011/12; 2012/13; 2012/13; 2012/13; 2012/13; 2012/13; 2012/13	S; B; H; I; J; K; Y; Z; AB
Central contract management	2013/14	AD
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
Contractors' compliance with statutory obligations	2013/14	J
Extensions of Time	2012/13	F
Performance management	2012/13	D

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Project management	2010/11; 2010/11; 2010/11; 2012/13; 2013/14	W; S; R; F; AB
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
e-marketplace	2013/14	J
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; 2013/14;	V; C; B; H; I;
	2013/14; 2013/14; 2014/15	I; AD; AE; AB
Procurement	2012/13; 2012/13; 2012/13; 2012/13; 2013/14;	A; H; K; AC; H;
	2013/14	J
Control Environment: Capital Programme Management		
Capital Programme Management	2010/11; 2010/11	L; S
Condition Surveys	2013/14	I
Property asset management	2013/14	AD
Schools Asset Management	2012/13	AB
Capital Delivery Hub	2012/13	B
Control Environment: Operational Risk Management		
Control Environment: Miscellaneous		
Building Control	2012/13; 2014/15	B; AB
Contractors Final Accounts	2010/11; 2010/11; 2010/11; 2010/11; 2012/13; 2012/13;	R; Q; O; P; F; G;
	2012/13	Y
Creditors - cheque control audit	2012/13; 2013/14	H; H
Health and safety review	2012/13	F
IT External Assurance	2012/13	E
S106 agreements	2010/11; 2011/12; 2012/13	O; G; I
Single Tender Actions / Waivers	2011/12; 2012/13	C; I
Standstill Notices	2011/12	A
Special Schools - impact on recoupment	2012/13	AB
Financial appraisal of contractors	2012/13	AC