

AUDIT SCOPE CONTROL MATRIX AND TEST SCHEDULE

Audit: Consultants
Directorate: Corporate

Auditor(s): DDS
Date: Nov 2010

Reviewed by:

Date:

<u>Key Control Objectives</u>	<u>Risk</u>	<u>Test</u>	<u>Test Details ref.</u>	<u>KCO</u> <input checked="" type="checkbox"/> <u>or X</u>	<u>Finding Sheet ref.</u>	<u>Report ref.</u>
To ascertain the extent to which consultants are used throughout the Council.	Consultants may be employed where they are unnecessary.	Detailed analysis of expenditure - down to individual cost centres.	G1	X	H1, H5	A5, A10
To establish the expenditure on consultants.	Expenditure may not be monitored.	As above.	G1	X	As above	As above
To ensure that Contract Standing Orders are followed in the selection, appointment and use of consultants.	Breach of Standing Orders.	Examination of: tender/quotation opening records, evaluations, committee reports, orders and payment records.	G2, G3	X	H2, H3, H4, H7, H9	A7, A8, A9, A12, A14
To ensure that clear, unambiguous briefs are prepared for each appointment.	Scope for misunderstandings and possible claims for additional work.	Detailed scrutiny of a sample of schemes selected from as many depts as possible.	G3	X	H8	A13
To ensure that clear, written terms of engagement exist for all appointments.	If disputes arise the Council could be exposed to loss.	As above and analysis of Legal's records.	G3	X	H6 H11	A11 A16

Audit and Consultancy Services

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To ensure that all consultants have adequate professional indemnity insurance.	The Council could be exposed to risk if it employs a consultant who does not have adequate insurance.	As above and analysis of Risk Manager's records.	G4	X	H13	A19
To ascertain that consultants are adequately supervised and that reviews are undertaken of their performance.	Poor performance may not be corrected. Lessons for the future may not be learned.	As above.	G3	X	H12	A18
To ensure that adequate controls have been implemented to mitigate the risks identified.	Risk of loss to the Council: Strategic, Operational, Information, Reputation, Financial, People and Regulatory.	Overview and summary based on findings above.	G3	X	H8, H10,H14	A13, A15, A20