

**CITY OF YORK COUNCIL**  
**INTERNAL AUDIT PLAN 2007/08**

Code	Description	Planned Days
<b><u>Chief Executive's</u></b>		
1030	<u>Recruitment and Selection Processes</u>  A further review of recruitment and selection processes throughout the Council. The audit will review compliance with the Council's revised policy (issued in June 2006), in particular the arrangements for verifying employment details, undertaking Criminal Records Bureau CRB disclosure checks and ensuring compliance with the Asylum and Immigration Act.	20
1040	<u>Performance Indicators</u>  Verification of a sample of BVPIs (the work is undertaken in collaboration with the external auditors) and provision to review specific systems for the collection of performance data.	30
1070	<u>Local Performance Indicators / Public Service Agreements</u>  Verification of a sample of local indicators and provision to review specific systems for the collection of performance data. The work will be undertaken in conjunction with audit 1040.	15
9160	<u>Sickness Management</u>  A follow up review to assess the effectiveness of the updated sickness management arrangements throughout the Council. The audit will examine compliance with the Attendance at Work policy and the Sickness Absence Management procedures. The controls and procedures for recording and reporting sickness absence will also be reviewed.	20
0960	<u>Chief Executives' - Support and Advice</u>  Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.	4
<b>Total</b>		<b>89</b>

Code	Description	Planned Days
<b><u>Adult Social Services and Housing</u></b>		
1470	<u>Homecare Expenditure</u>  An audit of financial processes and controls associated with provision of the homecare service. The audit will review both the arrangements for in-house home care support and the contracted services for long-term care.	25
1490	<u>Discretionary Charging</u>  A follow up review to ensure that the control issues identified during the previous audit (2005/06) have been addressed.	4
1610	<u>Disabilities (Physical and Learning Disabilities)</u>  A review of controls and procedures associated with the management of the service. The audit will include an examination of the systems for paying grants for disabled facilities and the operation of the blue badge scheme.	20
1620	<u>Community Equipment Store</u>  A review of controls and procedures at the joint equipment store. The audit will include an examination of the systems operated by the loans service for recording the issue, return, maintenance and safe storage of equipment. The audit will also review the arrangements for recharging the PCT and other local authorities for provision of the service.	15
1710	<u>Housing Rents</u>  A review of the systems to collect, record, reconcile and monitor housing rents. The audit will also examine the arrangements for debt recovery.	20
1750	<u>EPH Amenity Funds</u>  Provision to provide support in the audit of Amenity Funds.	3
1450	<u>Adult Social Services and Housing - Support and Advice</u>  Provision to provide advice and support on the design, implementation and operation of appropriate controls.	4
<b>Total</b>		<b>91</b>

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
	<b><u>City Strategy</u></b>	
0460	<u>Development Control</u>  A review of controls and procedures for processing planning applications and appeals. The audit will also examine the arrangements for recording and banking planning fees. The review will be undertaken in conjunction with the audit of the building control function (audit 0470).	15
0470	<u>Building Control</u>  A review of controls and procedures associated with the provision of building control services. The audit will review the arrangements for setting charges. The audit will also include an examination of the systems for recording and banking fees and charges.	15
0590	<u>Capital Programme (including the Local Transport Plan)</u>  A review of financial management arrangements, including decision making, resource allocation, monitoring and reporting systems. The audit will include a review of the arrangements for delivering the 5 year Local Transport Plan. This audit was deferred from 2006/07.	20
0610	<u>On Street Parking and Car Parks</u>  A review of controls and administrative procedures operating within the Parking Service, including those associated with; <ul style="list-style-type: none"> <li>• income collection and banking;</li> <li>• enforcement activities;</li> <li>• the recovery of unpaid penalty charges, and;</li> <li>• the issuing of residents parking and other permits;</li> </ul> The audit will also review the controls over income security and performance management arrangements.	20
0650	<u>Public Transport</u>  A review of the arrangements for arranging contracts and making payments in respect of subsidised bus services. Contract monitoring procedures will also be reviewed to ensure that areas of poor performance and non-compliance are addressed	20

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
0790	<p><u>Partnership Arrangements</u></p> <p>A review of the governance arrangements associated with partnerships to ensure that appropriate safeguards are in place to protect the interests of the Council. The review will examine the processes for identifying significant partnerships and the following aspects of partnership working;</p> <ul style="list-style-type: none"> <li>• contractual agreements;</li> <li>• legal and financial responsibilities;</li> <li>• financial systems, policies and procedures;</li> <li>• payment processes and authorisation arrangements;</li> <li>• monitoring arrangements and service delivery, and;</li> <li>• budgetary and accounting arrangements.</li> </ul> <p>The audit will review the systems and processes operating within both the City Strategy and Resources Directorates.</p>	25
0800	<p><u>York Training Centre</u></p> <p>A review of financial management arrangements and administrative processes including the systems for costing training courses, income collection and budgetary control. This audit was deferred from 2006/07.</p>	18
9515	<p><u>Waste PFI</u></p> <p>Provision to provide advice and support in respect of this project.</p>	10
0450	<p><u>City Strategy - Support and Advice</u></p> <p>Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.</p>	4
<b>Total</b>		<b>147</b>

Code	Description	Planned Days
<b><u>Learning, Culture and Childrens' Services</u></b>		
1100	<u>Youth Services</u>  A review of all aspects of financial control and management associated with the service.	15
1140	<u>Nursery Education Grants</u>  A review of the arrangements for checking and authorising payments to private nursery providers.	20
1210	<u>Leisure Facilities</u>  A review of financial controls and procedures at the Council's swimming pools. The audit will also review the new devolved management arrangements at Oaklands Sports Centre.	15
1240	<u>Music Tuition Fees</u>  A review of the arrangements for setting charges and raising fees. The audit will also examine the recovery of arrears.	20
1260	<u>Standards Fund</u>  A review of the arrangements for administering the Standards Fund grant. The audit will include an examination of the controls and procedures which exist to ensure that; <ul style="list-style-type: none"> <li>• the funds allocated to schools are based on DfES requirements and guidelines;</li> <li>• expenditure is monitored effectively;</li> <li>• appropriate action is taken where the grant remains unspent, and;</li> <li>• the aims and objectives of the grant are being achieved and reported.</li> </ul>	20
1300	<u>Capital Programme</u>  A review of financial management arrangements, including decision making, resource allocation, monitoring and reporting systems. This audit was deferred from 2006/07.	20
1310	<u>Private Finance Initiative</u>	10

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
	A review of the contract monitoring arrangements and the systems for checking and authorising payments to the PFI contractor.	
5698	<u>Financial Management Standard in Schools (FMSiS)</u>	20
	Provision to undertake the FMSiS risk assessment and make recommendations to the S151 Officer as to whether the relevant schools have appropriate financial management arrangements in place.	
5699	<u>Schools / Adult and Community Education</u>	100
	A programme of visits to schools and adult education areas. The audits are undertaken in accordance with a detailed risk assessment.	
1090	<u>Learning, Culture and Childrens' Services - Support and Advice</u>	4
	Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.	
<b>Total</b>		<b>244</b>

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
	<b><u>Neighbourhood Services</u></b>	
0690	<u>Crematorium / Cemeteries</u>  A review of all aspects of financial control and management at the crematorium.	20
0730	<u>Waste Operations – Disposal</u>  A review of controls and procedures associated with the management of the waste disposal service. The audit will include a review of the arrangements for monitoring performance of the new waste disposal and recycling contracts. The audit will be undertaken in conjunction with the audit of refuse collection and recycling (audit 0880).	15
0870	<u>Fleet Maintenance</u>  A review of the arrangements for monitoring performance of the new fleet maintenance contractor. The audit will also examine the controls for ordering work and for checking and authorising payments.	15
0880	<u>Waste Operations – Refuse Collection and Recycling</u>  A review of the controls and procedures associated with the management of waste collection and recycling operations. The audit will be undertaken in conjunction with the review of waste disposal (audit 0730).	15
0910	<u>Finance and Administration</u>  A review of financial systems and controls within the Directorate, including those associated with job costing and budgetary control.	25
0940	<u>Stores and Purchasing</u>  A review of the systems and controls for ordering and handling materials for use by the Building Repairs and Maintenance, and Civil Engineering departments, within Construction Services. The audit will include a review of the new contract arrangements which are due to commence in April 2007. The procedures for checking, recording and paying for materials used will also be examined.	20



<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
0830	<u>Neighbourhood Services - Support and Advice</u>  Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.	4
<b>Total</b>		<hr/> <b>114</b> <hr/>

Code	Description	Planned Days
<b><u>Resources</u></b>		
0120	<u>Main Accounting Systems</u>	25
	<p>A review of the arrangements for managing and maintaining the financial ledger. The audit will include an examination of the controls over;</p> <ul style="list-style-type: none"> <li>• access and back up arrangements;</li> <li>• the integrity and timeliness of data;</li> <li>• the processing of journals and virements;</li> <li>• reconciling control and suspense accounts;</li> <li>• the creation and maintenance of the coding structure;</li> <li>• feeder systems;</li> <li>• year end processes.</li> </ul>	
0150	<u>Treasury Management and Prudential Code</u>	8
	<p>A 'healthcheck' review of the key controls associated with treasury management. The review will also examine the arrangements for borrowing within the Prudential Code framework.</p>	
0180	<u>Creditors</u>	30
	<p>A review of the systems for checking, authorising and processing creditor invoices.</p>	
0190	<u>Customer Accounts (Debtors)</u>	30
	<p>A review of the systems for raising debtor invoices and collecting income. The audit will also review credit control and debt recovery arrangements.</p>	
0200	<u>Payroll</u>	30
	<p>A review of the systems and controls associated with payroll processing.</p>	
0310	<u>Council Tax and NNDR</u>	30
	<p>A review of the systems for calculating Council Tax and NNDR liabilities, and the collection recording and processing of payments. The audit will also examine debt recovery arrangements.</p>	

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
0320	<u>Council Tax Benefits and Housing Benefits</u>  A review of the systems and processes for paying Council Tax and Housing Benefits. The audit will examine specific elements of the service in accordance with a rolling three year programme of work.	30
0330	<u>Cashiers</u>  A review of financial and administrative processes and controls. The audit will examine the arrangements for receiving and processing payments, cash handling controls and overall security.	12
0400	<u>Asset Management</u>  A review of the arrangements for maintaining the Council's fixed asset register and property terrier. The audit will include an examination of the role of the Corporate Landlord and the processes for undertaking land and property revaluations, the purchase and disposal of assets and the application of depreciation policies.	20
0110	<u>Resources Support and Advice</u>  Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.	4
	<b>Total</b>	<b>219</b>

Code	Description	Planned Days
<b>Corporate and Cross Cutting Audits</b>		
0240	<u>IT Advice and Support</u>  Provision to provide ongoing advice in respect of IT related controls. The allocation also includes time to support the replacement of key financial and management information systems, including FMS and ISIS.	20
0270	<u>IT Asset Management</u>  A review of physical and environmental controls relating to the use of IT equipment, including those associated with the; <ul style="list-style-type: none"> <li>• prevention of theft or damage;</li> <li>• transfer or disposal of equipment;</li> <li>• security of servers and the network, and;</li> <li>• maintenance of inventory records.</li> </ul>	10
9010	<u>easy@york</u>  Provision to provide advice and support in respect of the project.	10
9080	<u>Contract Procedures – City Strategy</u>  A review of specific revenue and capital contracts together with the controls for; <ul style="list-style-type: none"> <li>• preparing and letting contracts;</li> <li>• the receipt and evaluation of tenders and quotations;</li> <li>• contract award;</li> <li>• contract monitoring.</li> </ul> <p>The audit will also review compliance with the Council's Financial Regulations.</p>	30
9080	<u>Contract Procedures – Property</u>  A review of specific revenue and capital contracts together with the controls for; <ul style="list-style-type: none"> <li>• preparing and letting contracts;</li> <li>• the receipt and evaluation of tenders and quotations;</li> <li>• contract award;</li> </ul>	25

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
	<ul style="list-style-type: none"> <li>contract monitoring.</li> </ul> <p>The audit will also review compliance with the Council's Financial Regulations.</p>	
9080	<u>Contract Procedures – Neighbourhood Services</u>	5
	<p>A limited review of controls for;</p> <ul style="list-style-type: none"> <li>preparing and letting contracts;</li> <li>the receipt and evaluation of tenders and quotations;</li> <li>contract award;</li> <li>contract monitoring.</li> </ul> <p>The audit will also review compliance with the Council's Financial Regulations.</p>	
9090	<u>Budgetary Control</u>	25
	<p>A review of the arrangements for setting and monitoring the budget. The audit will review arrangements operating in each Directorate.</p>	
9100	<u>Corporate Governance</u>	20
	<p>Provision to examine corporate governance arrangements throughout the Council. The allocation includes time to review progress made in addressing significant control weaknesses identified in the previous year's Statement of Internal Control.</p>	
9110	<u>Statement of Internal Control</u>	20
	<p>Provision to prepare the annual Statement of Internal Control for publication with the Statement of accounts.</p>	
9200	<u>Breaches and Waivers</u>	30
	<p>Preparation of the annual Breaches and Waivers report for Members.</p>	
	<b>Total</b>	<b>195</b>

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
<b>Other Chargeable Audit Work</b>		
7030	<u>External Audit Liaison</u>  Provision for regular liaison and information sharing with the Audit Commission.	3
9000	<u>Contingency Audits</u>  Provision to undertake additional work in response to; <ul style="list-style-type: none"> <li>• specific requests from the Chief Finance Officer (S151 Officer), Audit and Governance Committee and/or the Chief Internal Auditor;</li> <li>• new or previously unidentified risks which impact on Strategic Audit Plan priorities;</li> <li>• significant changes in legislation, systems or service delivery arrangements;</li> <li>• requests from customers to audit specific services, systems or activities usually as a result of weaknesses in controls or processes being identified by management;</li> <li>• urgent or otherwise unplanned work arising from fraud investigations which identify potential control risks.</li> </ul>	90
9060	<u>Follow Up Audits</u>  Provision to follow up previously agreed audit recommendations.	50
9070	<u>Fraud Investigations</u>  Provision to undertake investigations into suspected fraud, corruption or other wrongdoing.	90
9240	<u>Audit and Governance Committee</u>  Provision to prepare reports for the Audit and Governance Committee and attend meetings.	8
<b>Total</b>		<b>241</b>
<b>TOTAL</b>		<b>1340</b>