

**CITY OF YORK COUNCIL**  
**INTERNAL AUDIT PLAN 2006/07**

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
<b><u>Chief Executive's</u></b>			
0980	<u>Electoral and Democratic Services, and Member Support</u>  A review of financial controls and processes associated with the Democracy, Scrutiny and Member Support Services. The audit will include an examination of the systems for processing and paying Members allowances, salaries and expenses.	15	
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>Public Service Agreements</u>  Verification of a sample of local indicators and provision to review specific systems for the collection of performance data.	15	
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>64</b>	
<b><u>Adult Social Services and Housing</u></b>			
1480	<u>Adults Independent Living</u>  A review of financial processes and systems associated with delivery of the service. The audit will include an examination of the direct payment and personal assistance schemes, warden call arrangements and application of the preventative technology grant.	20	
1570	<u>Residential and Nursing Homes</u>	25	

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
	A programme of visits to a number of the residential homes operated by the Council. The audit will also review arrangements operating at extra care and sheltered housing schemes. The review will examine all aspects of financial management within the establishments visited.		
1660	<u>Adult Social Services and Housing Capital Programme</u>	8	
	A 'healthcheck' review of financial management arrangements, including decision making, monitoring and reporting.		
1710	<u>Housing Rents (Fundamental)</u>	20	,
	A review of the systems to collect, record, reconcile and monitor housing rents. The audit will also examine the arrangements for debt recovery.		
1730	<u>Housing Repairs and Maintenance</u>	20	
	A review of the arrangements to receive and prioritise requests from tenants. The audit will also examine the arrangements for ordering work through the new partnering contract, together with the systems for monitoring the quality of work and managing the budget.		
1750	<u>EPH Amenity Funds</u>	3	
	Provision to provide support in the audit of EPH Amenity Funds.		
1450	<u>Adult Social Services and Housing - 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>100</b>	

**City Strategy**

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
0480	<u>National Land and Property Gazetteer</u>  A review of application and data controls (including audit trails, access permissions, back ups and data integrity). This audit was deferred from 2005/06.	10	
0490	<u>Local Land Charges</u>  A review of the systems to receive and process local search applications. The audit will also examine the arrangements for recording, reconciling and banking search fees.	15	
0510	<u>Section 106 Agreements</u>  A review of the administrative arrangements for processing Section 106 Agreements (Town and Country Planning Act 1990). The audit will include a review of the systems to record and monitor payments received from developers and expenditure incurred.	20	
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.	20	
0800	<u>York Training Centre</u>  A review of financial management arrangements and administrative processes including the systems for costing training courses, income collection and budgetary control.	18	
9230	<u>Future Prospects</u>  A review of financial management arrangements and administrative processes at	8	

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
	the advice centre.		
1060	<u>Business Continuity</u>  A further review of the corporate arrangements for business continuity planning, including an assessment of the progress made in implementing the strategy and the actions identified in the delivery plan. The audit will include a follow up review of the recommendations contained in the 2004/05 audit report. This audit was deferred from 2005/06	18	
0450	<u>City Strategy - 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>113</b>	
	<b><u>Learning, Culture and Childrens' Services</u></b>		
1140	<u>Nursery Education Grants</u>  A review of the arrangements for checking and authorising payments to private nursery providers.	20	
1150	<u>Sure Start York</u>  A review of controls and procedures associated with the Sure Start project. This audit was deferred from 2005/06	12	
1250	<u>Individual School Budgets</u>  A review of the systems for allocating budgets to schools, to ensure that; <ul style="list-style-type: none"> <li>• the funding mechanism adequately reflects all known changes to resource allocation (for example, school closures and mergers);</li> <li>• funding is correctly allocated between schools;</li> </ul>	15	

Code	Description	Planned Days	Priority Audit
	<ul style="list-style-type: none"> <li>• payments are correctly calculated and processed in a timely manner;</li> <li>• details of payments are accurately reflected in statistical returns.</li> </ul>		
1270	<u>Recoupment</u>  A review of the arrangements for recharging and paying neighbouring local authorities for cross boundary school placements.	10	
1300	<u>Capital Programme</u>  A review of financial management arrangements, including decision making, resource allocation, monitoring and reporting systems.	20	
1310	<u>Private Finance Initiative</u>  A further review of the contract monitoring arrangements and the systems for checking and authorising payments to the PFI contractor.	10	
1320	<u>Education Development Service</u>  A review of financial management arrangements and administrative processes associated with the service.	12	
1340	<u>Education Contracts</u>  A review of the arrangements for providing contract services to schools. The audit will include an examination of monitoring and reporting systems.	15	
1350	<u>Children's Services Administration Sites</u>  A review of the financial management arrangements and administrative processes.	15	
	<u>Schools / Adult and Community Education</u>  A programme of visits to schools and adult education areas. The audits are undertaken in	100	,

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
	accordance with a separate 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>233</b>	
	<b><u>Neighbourhood Services</u></b>		
0680	<u>Food Safety, Environmental Health and Trading Standards</u>	20	
	A review of financial management arrangements and administrative processes. The audit will include a examination of customer service and inspection arrangements. Charging and budgetary control arrangements will also be reviewed.		
0700	<u>Licensing</u>	20	
	A review of the arrangements for issuing licences, and setting and collecting fees and charges (including changes arising from the new Licensing Act). The audit will also review inspection and enforcement arrangements. This audit was deferred from 2005/06.		
0910	<u>Finance and Administration</u>	25	
	Provision to review and support the development and integration of new financial systems and controls within the Directorate arising from the Council restructure.		
9190	<u>New Depot Project</u>	10	
	Provision to support and review arrangements for the transfer of operational activities to the new depot.		
0850	<u>Building Cleaning</u>	15	

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
	A review of financial processes and controls associated with provision of the cleaning service.		
0830	<u>Neighbourhood 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>94</b>	
	<b><u>Resources</u></b>		
0120	<u>Main Accounting Systems</u>	25	,
	A review of the arrangements for managing and maintaining the financial ledger. The audit will include an examination of the controls over;		
	<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>	20	,
	A review of the system for investing surplus funds and the arrangements for borrowing within the Prudential Code framework.		
0180	<u>Creditors</u>	30	,
	A review of the systems for checking, authorising and processing creditor invoices.		
0190	<u>Customer Accounts (Debtors)</u>	30	,
	A review of the systems for raising debtor invoices and collecting income. The audit will		



<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
	also review credit control and debt recovery arrangements.		
0200	<u>Payroll</u>	30	,
	A review of the systems and controls associated with payroll processing.		
0310	<u>Council Tax and NNDR</u>	30	,
	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.		
0320	<u>Council Tax Benefits and Housing Benefits</u>	30	,
	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.		
0330	<u>Cashiers</u>	15	,
	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.		
0360	<u>Registrars</u>	12	
	A review of management and administrative procedures at the Registrars office. The audit will include an examination of the arrangements for receiving and processing fees. Cash handling and document security will also be reviewed.		
0400	<u>Asset Management</u>	20	,
	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		

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>	<b>Priority Audit</b>
	processes for undertaking land and property revaluations, the purchase and disposal of assets and the application of depreciation policies.		
0420	<u>Property Services</u>	20	
	A review of financial and administrative processes and controls. The review will examine project management, decision making and reporting systems. The audit will also examine procurement and contract management arrangements.		
0110	<u>Resources 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>266</b>	
<b>Corporate and Other Cross Cutting Audits</b>			
0240	<u>IT Advice and Support</u>	15	
	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.		
0260	<u>Information Security</u>	30	
	A review of information security arrangements, in particular controls in respect of; <ul style="list-style-type: none"> <li>• database systems;</li> <li>• network security;</li> <li>• hand-held devices.</li> </ul>		
9080	<u>Contract Procedures</u>	50	,
	A review of procurement processes throughout the Council. The audit will include the examination of specific revenue and capital contracts together with the controls for;		

Code	Description	Planned Days	Priority Audit
	<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 new Financial Regulations and examine the use of standard terms and conditions.</p>		
9090	<u>Budgetary Control</u>	25	,
	A review of the arrangements for setting and monitoring the budget. The audit will review arrangements operating in each Directorate.		
9100	<u>Corporate Governance</u>	25	,
	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.		
9110	<u>Statement of Internal Control</u>	20	,
	Provision to prepare the annual Statement of Internal Control for publication with the Statement of accounts.		
9200	<u>Breaches and Waivers</u>	50	,
	Preparation of the annual Breaches and Waivers report for Members.		
9010	<a href="#">Easy@york</a>	20	
	Provision to provide advice and support in respect of the project.		
9000	<u>Contingency Audits</u>	90	,
	Provision to undertake additional work as a result of;		

Code	Description	Planned Days	Priority Audit
	<ul style="list-style-type: none"> <li>• specific requests from the S151 Officer which are necessary for him to discharge his statutory responsibilities;</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>		
9050	<u>National Fraud Initiative</u>  Provision to supply data to the Audit Commission in support of the national data matching exercise. The allocation also includes time to check and prioritise matches identified prior to subsequent investigation.	15	,
9060	<u>Follow Up Audits</u>  Provision to follow up previously agreed audit recommendations.	40	,
9070	<u>Fraud Investigations</u>  Provision to undertake investigations into suspected fraud, corruption or other wrongdoing.	90	,
	<b>Total</b>	<b>470</b>	
	<b>TOTAL</b>	<b>1340</b>	