

**CITY OF YORK COUNCIL**  
**INTERNAL AUDIT PLAN 2008/09**

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
<b>Chief Executive's</b>		
1030	<u>Recruitment and Selection Processes</u>  A 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.	12
9160	<u>Sickness Management</u>  A review to assess the effectiveness of the 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
9520	<u>Equalities</u>  A high level review to provide assurance that arrangements are being put in place to ensure compliance with equalities legislation.	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>51</b>

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
<b>Adult Social Services and Housing</b>		
1470	<u>Homecare</u>  An audit of financial processes and controls associated with provision of the homecare service, including arrangements for charging customers.	25
1480	<u>Adults Independent Living</u> A review of the systems for making direct payments to customers. This will include any changes to the system introduced as part of the move towards Individualised Budgets.	20
1510	<u>Residential and Nursing Home Costs</u>  A review of procedures for agreeing and managing contracts, and making payments for residential nursing home placements. The audit will review changes to procedures and controls following the introduction of the new Frameworki system.	20
1570	<u>Social Services Establishments</u>  The audit will focus on a review of controls in relation to elderly persons homes.	25
1590	<u>Mental Health Services</u>  A review of financial management arrangements and administrative processes, including arrangements for working with the Primary Care Trust.	20
1700	<u>Housing Allocations</u>  An audit of processes for assessing eligibility for housing, and allocating properties.	18
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.	25

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
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>		<hr/> <b>157</b> <hr/>

Code	Description	Planned Days
<b>City Strategy</b>		
0650	<u>Public Transport</u>  A further review of arrangements for procuring and managing contracts for subsidised bus services. Significant issues were identified as part of the 2007/08 audit and this review will include a follow up of those issues.	15
1010	<u>Partnership Arrangements</u>  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;  <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> This audit will include a review of arrangements for the local strategic partnership.	20
9515	<u>Waste PFI</u>  Provision to provide advice and support in respect of this project.	10
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>49</b>

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
<b>Learning, Culture and Children's Services</b>		
1140	<u>Nursery Education Grants</u>  A review of the arrangements for checking and authorising payments to private nursery providers.	20
1300	<u>Capital Programme</u>  A review of financial management arrangements, including decision making, resource allocation, monitoring and reporting systems.	20
1420	<u>Foster Carers and Adoption Allowances</u>  A review of controls over the assessment and payment of allowances in relation to foster care and adoption.	25
5698	<u>Financial Management Standard in Schools (FMSiS)</u>  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.	20
5699	<u>Schools</u>  A programme of visits to schools. The audits are undertaken in accordance with a detailed risk assessment.	100
9513	<u>Referrals and Care Assessments</u>  A review of the arrangements for receiving and recording referrals, allocating cases and undertaking care assessments.	20
1090	<u>Learning, Culture and Children's' 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>		<b>209</b>

Code	Description	Planned Days
<b>Neighbourhood Services</b>		
0940	<u>Stores and Purchasing</u>	20
	A review of the systems and controls for ordering, handling, and paying for materials for use by Neighbourhood Services under the new contract arrangements with Jewson.	
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>24</b>

Code	Description	Planned Days
<b>Resources</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>	
0140	<u>VAT Accounting</u>	20
	<p>A review of compliance with VAT accounting requirements. The audit will review both corporate arrangements, and compliance within service departments.</p>	
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>	20
	<p>A review of the systems for checking, authorising and processing creditor invoices.</p>	
0190	<u>Customer Accounts (Debtors)</u>	20
	<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>	
0210	<u>Construction Industry Scheme</u>	10
	<p>A review of compliance with taxation regulations under the Construction Industry Scheme.</p>	



<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
0310	<u>Council Tax and NNDR</u>  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.	25
0320	<u>Council Tax Benefits and Housing Benefits</u>  A review of the systems and processes for paying Council Tax and Housing Benefits.	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.	30
0410	<u>Property Lease Management</u>  A review of the Council's arrangements for managing property leases.	12
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>216</b>

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
<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 implementation of new financial and management information systems, including FMS and Frameworki.	15
0260	<u>Information Security</u>  A review of controls over data security including information stored on portable devices and removable media, transmission of data, and remote access.	12
0771	<u>New Performance Regime</u>  A review of information and management systems in relation to Comprehensive Area Assessment, Performance Indicators, and the Local Area Agreement. This will focus on arrangements for ensuring that systems provide robust information, and outcomes are used to inform decision making. This audit will pick up those areas not covered as part of separate reviews. It includes a provision to review specific systems for the collection of performance data.	50
9050	<u>National Fraud Initiative</u>  Provision to undertake work in relation to National Fraud Initiative data matches.	15
9080	<u>Contract Procedures</u>  A review of 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>	50

<b>Code</b>	<b>Description</b>	<b>Planned Days</b>
9090	<u>Budgetary Control</u>  A review of the arrangements for setting and monitoring the budget. The audit will review arrangements operating in each Directorate.	33
9100	<u>Corporate Governance</u>  Provision to examine corporate governance arrangements throughout the Council.	10
9110	<u>Annual Governance Statement</u>  Provision to prepare the Annual Governance Statement for publication with the Statement of accounts.	20
9200	<u>Breaches and Waivers</u>  Preparation of the annual Breaches and Waivers report for Members.	50
	<b>Total</b>	<hr/> <b>255</b> <hr/>

<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.	40
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>Code</b>	<b>Description</b>	<b>Planned Days</b>
9510	<u>Value for Money</u>	200
	Provision to provide value for money reviews of Council services. The detailed programme of work will be subject to separate consultation and agreement.	
	<b>Total</b>	<b>431</b>
	<b>TOTAL</b>	<b>1392</b>

### **Special Projects**

In addition to the work carried out as part of the core audit plan, the following special projects will be undertaken by the Internal Audit Service in 2008/09. Detailed consultation on the scope of these projects will be undertaken.

#### **Special Projects**

Review of ABRO Contract	15
Payroll System	50
easy@york	20
Administration Accommodation	35
Concessionary Travel	20
Data Protection/Freedom of Information	50
LPSA2	10