

CITY OF YORK COUNCIL
INTERNAL AUDIT PLAN 2009/10

Code Description

Chief Executive's Directorate

- 11030 Recruitment and Selection Processes
A review of recruitment and selection processes throughout the council. The audit will review compliance with the Council's policy, in particular the arrangements for verifying employment details, undertaking Criminal Records Bureau (CRB) disclosure checks and ensuring compliance with the Asylum and Immigration Act.
- 19160 Sickness Management
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.
- 19520 Equalities
A review of the progress being made by departments to put in place arrangements to ensure compliance with equalities legislation and best practice.
- 10200 Payroll
A review of systems and controls associated with payroll processing.
- 19519 Health & Safety
A review of arrangements for managing health and safety issues.
- 10960 Chief Executive's Directorate Support, Advice & Liaison
Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.

Code Description

Housing and Adult Social Services

- 11470 Homecare
Provision to provide support and advice on proposed changes to existing systems; and to assess progress made in addressing recommendations from previous audits.
- 11710 Housing Rents
A review of the systems to collect, record, reconcile and monitor housing rents. The audit will also examine the arrangements for debt recovery.
- 11730 Housing Repairs and Maintenance
A review of the arrangements for carrying out responsive housing repairs. The audit will include the operation of the partnership arrangement with Neighbourhood Services, and will be undertaken in conjunction with a review of the building repairs and maintenance service within Neighbourhood Services.
- 11760 Blue Badge Scheme
A high level review of the arrangements for administering and policing the disabled blue badge scheme. The audit will look at arrangements for working with other departments to enforce the scheme.
- 11450 HASS Support, Advice & Liaison
Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.

Code Description

City Strategy

- 10410 Property Lease Management
A review of the Council's arrangements for managing property leases.
- 10510 Section 106 Agreements
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.
- 10580 Highways Regulation
A review of highways regulatory functions for example traffic management and s38 agreements. The scope of this work will be determined in consultation with the directorate.
- 10790 Partnership Arrangements and LAA
A review of the governance arrangements associated with partnerships to ensure that appropriate safeguards are in place to protect the interests of the Council.
- 11060 Business Continuity
A review of the arrangements for business continuity planning, including an assessment of the progress made in implementing the corporate strategy and delivery plan.
- 19020 Administration Accommodation
Provision to provide advice and support in relation to the project.
- 19515 Waste PFI
Provision to provide advice and support in respect of this project.
- 10450 City Strategy Support, Advice & Liaison
Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.

Code Description

Learning, Culture and Children's Services

- 11140 Nursery Education Grants
A review of payments to private nursery providers.
- 11170 Adult and Community Education
A review of financial and administrative procedures, including budgetary control.
- 11240 Music Tuition Fees
An audit of the system for charging for music tuition including charge setting, invoicing, and collection and recovery arrangements.
- 15698 Financial Management Standard in Schools (FMSiS)
Provision to undertake the FMSiS risk assessment and make recommendations to the S151 Officer as to whether the schools have appropriate financial management arrangements in place.
- 15699 Schools
A programme of visits to schools. The audits are undertaken in accordance with a detailed risk assessment.
- 11090 LCCS Support, Advice & Liaison
Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.

Code Description

Neighbourhood Services

10610 On Street Parking and Car Parks

A review of controls and administrative procedures operating within the parking service, including those associated with:

- income collection and banking
- enforcement activities
- the recovery of unpaid penalty charges, and
- the issuing of residents parking and other permits.

The audit will also review the controls over income security and performance management arrangements.

10930 Building Repairs and Maintenance

A review of the arrangements for carrying out responsive housing repairs. The audit will include the operation of the partnership arrangement with HASS, and will be undertaken in conjunction with a review of the housing repairs service within HASS.

10830 Neighbourhood Services Support, Advice & Liaison

Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.

Code Description

Resources

- 10120 Main Accounting Systems
A review of the arrangements for managing and maintaining the financial ledger. The time allocated includes a provision for assessing changes to controls as a result of the introduction of the new FMS on 1 April 2009. The audit will include a review of:
- access and back up arrangements
 - the integrity and timeliness of data
 - the processing of journals and virements
 - reconciling control and suspense accounts
 - the creation and maintenance of the coding structure
 - feeder systems
 - year end processes.
- 10140 VAT Accounting
A 'healthcheck' review of key controls to ensure compliance with VAT accounting requirements.
- 10150 Treasury Management and Prudential Code
A review of the key controls associated with treasury management. The review will also examine the arrangements for borrowing within the Prudential Code framework.
- 10180 Ordering and Creditor Payments
A review of the systems for ordering goods and services and processing creditor invoices. The audit will include an assessment of changes to controls as a result of the introduction of the new FMS on 1 April 2009.
- 10190 Customer Accounts (Debtors)
A review of the systems for raising debtor invoices and collecting income, and credit control and debt recovery arrangements. The audit will include an assessment of changes to controls as a result of the introduction of the new FMS on 1 April 2009.
- 10310 Council Tax and NNDR
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.
- 10320 Council Tax Benefits and Housing Benefits
A review of the systems and processes for paying Council Tax Benefit and Housing Benefit.

Code Description

- 10330 Cashiers & Income Management
A review of overall income management arrangements and administrative processes for processing payments (eg cash handling controls and security). The 2009/10 audit will include a brief review of arrangements for income collection within the library service.
- 10430 Risk Management
A review of the council's risk management arrangements.
- 19040 Replacement FMS System
Provision to provide advice and support in respect of the project.
- 10110 Resources Support, Advice & Liaison
Provision to provide ongoing advice and support on the design, implementation and operation of appropriate controls.

Code Description

Corporate and Cross Cutting Audits

- 10240 IT Advice and Support
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, not specifically covered by other audits.
- 10400 Asset Management
A review of the arrangements for managing the council's fixed assets and systems for accounting for assets.
- 10740 Pool Cars
A review of arrangements for providing pool cars, and staff transport.
- 19095 Efficiency & Value for Money
A review of overall arrangements for ensuring council services are provided efficiently and achieve value for money.
- 11050 Performance Management
A review of overall systems for managing performance both corporately, and within directorates.
- 10260 Information Security
A review of controls over data security including information stored on portable devices and removable media, transmission of data, and remote access. Time is also included for a review of controls associated with the Every Child Matters database.
- 10530 Environment & Sustainability Issues
A review of the council's arrangements for addressing environment and sustainability issues in relation to the services it provides.
- 11040 Performance Indicators
A review of systems for the collection of performance data, to ensure the quality of data is robust.
- 11280 Transport
A review of the arrangements for providing transport for customers eg social care and home to school transport. This will include procurement arrangements and controls over the provision of the service.
- 19050 National Fraud Initiative
Provision to undertake work in relation to National Fraud Initiative data matches.

Code	Description
19080	<u>Procurement & Contract Management</u> A review of arrangements within the council for procuring goods and services. The audit will look at systems for ensuring that the council obtains best value through its procurement arrangements, and that procurement is carried out lawfully and in accordance with the council's Financial Regulations.
19090	<u>Budgetary Control</u> A review of systems for managing the council's budget including corporate arrangements and procedures in place within each directorate.
19091	<u>Financial Planning & Budget Setting</u> A review of the arrangements for medium term financial planning and preparation of annual budgets.
19100	<u>Staff Registers of Interests and Gifts & Hospitality</u> A review of compliance with council policy in relation to registers of interests and acceptance of gifts and hospitality.
19110	<u>Annual Governance Statement & Governance Support</u> Provision to provide support in relation to governance arrangements, including preparation of the Annual Governance Statement.
19120	<u>Project Management</u> A review of corporate arrangements for ensuring that projects are correctly planned and managed.
19200	<u>Breaches and Waivers</u> A review of compliance with council Financial Regulations and preparation of the annual breaches and waivers report for the Audit & Governance Committee.

Code Description

Other Chargeable Audit Work

- 17030 External Audit Liaison
Provision for regular liaison and information sharing with the Audit Commission.
- 19000 Contingency Assignments
Provision to undertake additional work in response to:
- specific requests from the Chief Finance Officer (S151 Officer), Audit and Governance Committee, or the Assistant Director (Customer Service & Governance)
 - new or previously unidentified risks which impact on Strategic Audit Plan priorities
 - significant changes in legislation, systems or service delivery arrangements
 - requests from customers to audit specific services, systems or activities usually as a result of weaknesses in controls or processes being identified by management
 - urgent or otherwise unplanned work arising from fraud investigations which identify potential control risks.
- 19060 Follow Up Audits
Provision to follow up previously agreed audit recommendations.
- 19070 Special Investigations
Provision to undertake investigations into suspected fraud, corruption or other wrongdoing.
- 19240 Audit and Governance Committee
Provision to prepare reports for the Audit and Governance Committee and attend meetings.
- 17010 Strategic & Annual Audit Plans
Preparation and monitoring of strategic and annual audit plans.