



**Internal Audit Update Report  
1<sup>st</sup> December 2013 to  
28<sup>th</sup> February 2014**

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Section 1

## INTRODUCTION

### 1.1 The Reporting Process

1.1.1 This update report provides stakeholders, including the Corporate Governance & Audit Committee, with a summary of internal audit activity for the period 1<sup>st</sup> December 2013 to 28<sup>th</sup> February 2014.

### 1.2 Background

1.2.1 The changing public sector environment continues to necessitate an ongoing re-evaluation of the type and level of coverage required to give stakeholders the appropriate level of assurance on the control environment of the Council.

### 1.3 Progress against the 2013/14 Operational Plan – High Level

1.3.1 The following table shows the progress against the operational plan for the period 1<sup>st</sup> April 2013 to 28<sup>th</sup> February 2014.

1.3.2 Achievement against the Total Audit Days element of the audit plan is currently at 81%. Resources during 2013/14 have been less than was anticipated when the audit plan was completed, due to factors such as secondments, staff absence, reductions in staff working hours and one member of staff leaving. Internal Audit is actively managing resources to direct these towards the areas of highest risk to ensure that there is not a negative impact on the ability of the Section to provide the coverage necessary to support the Chief Audit Executive (formerly known as the Head of Internal Audit) opinion on the authority's control environment. The Head of Internal Audit is now referred to as the Chief Audit Executive in line with the definition used in the Public Sector Internal Audit Standards.

Assurance Block	Total Days per Audit Plan 2013/14	Days spent at 28th February 2014	% completion at February 2014
<b><u>Financial Resource Risks</u></b>			
Spending Money Wisely	695	633	91%
Anti-Fraud and Corruption	600	857	143%
Key Financial Systems	810	726	90%
Chief Audit Executive Assurances	65	72	111%
Compliance	504	377	75%
Procurement, Performance and Improvement	375	268	72%

Assurance Block	Total Days per Audit Plan 2013/14	Days spent at 28th February 2014	% completion at February 2014
Risk Based Audits	345	252	73%
ICT	350	175	50%
<b>Total Financial Resource Risks</b>	<b>3,744</b>	<b>3,360</b>	<b>90%</b>
<b><u>Other Risks</u></b>			
Compliance	97	58	59%
Policies and Procedures	38	16	42%
Risk Based Audits	40	0	0%
ICT	55	0	1%
<b>Total Other Risks</b>	<b>230</b>	<b>74</b>	<b>32%</b>
<b><u>Continuing Development</u></b>			
Professional Liaison	28	3	11%
Training and CPD	305	103	34%
<b>Total Continuing Development</b>	<b>333</b>	<b>106</b>	<b>32%</b>
<b><u>Contingency</u></b>			
General Contingency	280	170	61%
<b>Total Contingency</b>	<b>280</b>	<b>170</b>	<b>61%</b>
<b>Total Audit Days</b>	<b>4,587</b>	<b>3,710</b>	<b>81%</b>

In addition, the audit plan also included days for the following:

Assurance Block	Total Days per Audit Plan 2013/14	Days spent at 28th February 2014	% completion at February 2014
External Contracts	634	670	106%
Secondments	506	879	174%
<b>Total Days</b>	<b>1,140</b>	<b>1,549</b>	<b>136%</b>

## 1.4 *How Internal Control is reviewed*

- 1.4.1 The Chief Audit Executive must provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control. This includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the organisation's governance, operations and information systems.
- 1.4.2 The Public Sector Internal Audit Standards define control as "any action taken by management, the board and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved". In practice, the main types of controls which may be present are:

- Segregation of duties
- Organisational
- Authorisation and approval
- Physical
- Supervision
- Personnel
- Arithmetical and accounting
- Management

1.4.3 There are three elements to each internal audit review. Firstly, the control environment is reviewed by identifying the objectives of the system and then assessing the controls in place mitigating the risk of those objectives not being achieved. Completion of this work enables internal audit to give an assurance on the control environment.

1.4.4 However, controls are not always complied with which in itself will increase risk, so the second part of an audit is to ascertain the extent to which the controls are being complied with in practice. This element of the review enables internal audit to give an opinion on the extent to which the control environment, designed to mitigate risk, is being complied with.

1.4.5 Finally, where there are significant control environment weaknesses or where the controls are not being complied with and only limited assurance can be given, internal audit undertakes further substantive testing to ascertain the impact of these control weaknesses.

1.4.6 To ensure consistency in audit reporting, the following definitions of audit assurance are used for all systems and governance audits completed:

<b>Control Environment Assurance</b>		
<b>Level</b>		<b>Definitions</b>
1	SUBSTANTIAL ASSURANCE	There are minimal control weaknesses that present very low risk to the control environment.
2	GOOD ASSURANCE	There are minor control weaknesses that present low risk to the control environment.
3	ACCEPTABLE ASSURANCE	There are some control weaknesses that present a medium risk to the control environment.
4	LIMITED ASSURANCE	There are significant control weaknesses that present a high risk to the control environment
5	NO ASSURANCE	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

Compliance Assurance		
Level		Definitions
1	SUBSTANTIAL ASSURANCE	The control environment has substantially operated as intended although some minor errors have been detected.
2	GOOD ASSURANCE	The control environment has largely operated as intended although some errors have been detected.
3	ACCEPTABLE ASSURANCE	The control environment has mainly operated as intended although errors have been detected.
4	LIMITED ASSURANCE	The control environment has not operated as intended. Significant errors have been detected.
5	NO ASSURANCE	The control environment has fundamentally broken down and is open to significant error or abuse.

- 1.4.7 Organisational impact will be reported as either major, moderate or minor. All reports with major organisational impacts will be reported to CLT along with the appropriate directorate's agreed action plan.

Organisational Impact		
Level		Definitions
1	MAJOR	The weaknesses identified during the review have left the council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
2	MODERATE	The weaknesses identified during the review have left the council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
3	MINOR	The weaknesses identified during the review have left the council open to low risk. This could have a minor impact on the organisation as a whole.

- 1.4.8 Specifically for the compliance reviews undertaken, the following definitions have been used to assess the level of compliance in each individual area reviewed:

Opinion for Compliance Audits – Levels of Compliance		
Level		Definitions
1	HIGH	There was significant compliance with agreed policy and/or procedure with only minor errors identified.
2	MEDIUM	There was general compliance with the agreed policy and/or procedure. Although errors have been identified these are not considered to be material.
3	LOW	There was limited compliance with agreed policy and/or procedure. The errors identified are placing system objectives at risk.

## 1.5 Progress against the 2013/14 Operational Plan – Individual Reviews

1.5.1 The individual reports, and the opinions given within those reports, are detailed in the following table. Not all audit reviews will have an opinion in each of the boxes as this is dependant on the type of review undertaken. The following table includes reports issued between 1<sup>st</sup> December 2013 and 28<sup>th</sup> February 2014 (reports issued up to 30<sup>th</sup> November 2013 have been included in previous update reports to Corporate Governance and Audit Committee.)

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment Assurance	Compliance Assurance	Organisational Impact		
<b>Key Financial Systems</b>					
Community Care Assessments (Non-Residential)	Good	Good	Minor	Adult Social Care	02/01/2014
Central Sundry Income	Substantial	Substantial	Minor	Strategy and Resources	07/01/2014
Income Management System	Substantial	N/A	Minor	Strategy and Resources	07/01/2014
Business Rates	Substantial	N/A	Minor	Strategy and Resources	08/01/2014
Housing Benefit – Local Welfare Support Scheme (LWSS)	Good	Substantial	Minor	Citizens and Communities	09/01/2014
East Moor Children’s Centre Sundry Income	Substantial	Good	Minor	Children’s Services	14/01/2014
Housing Rents	Substantial	Substantial	Minor	Environment and Housing	14/01/2014
Highways and Transport – Permit Scheme - Sundry Income	Good	Good	Minor	City Development	05/02/2014
<b>Risk Based Reviews</b>					
Section 48 House Searches and Appointees Follow Up Review	Acceptable	Good	Minor	Adult Social Care	10/12/2013
Former West North West Homes Asbestos Management	Acceptable	N/A	N/A	Environment and Housing	17/12/2013
Former West North West Homes Rent Arrears	N/A	Good	N/A	Environment and Housing	17/12/2013
Legal, Licensing and Registration Services – Registrars Income	Acceptable	Good	Minor	Strategy and Resources	02/01/2014
Former East North East Homes Gas Servicing	Acceptable	Acceptable	N/A	Environment and Housing	14/01/2014
<b>Housing Partnership Assurance Framework</b>					
Former East North East Homes Payroll	Good	N/A	N/A	Environment and Housing	06/02/2014
Former West North West Homes Payroll	Good	N/A	N/A	Environment and Housing	06/02/2014
Former Aire Valley Homes Payroll	Good	N/A	N/A	Environment and Housing	06/02/2014
AVHL Estate Environment Self-Assessment	N/A – review of self-assessment	N/A – review of self-	N/A – review of self – assessment	Environment and Housing	06/12/2013

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment Assurance	Compliance Assurance	Organisational Impact		
		assessment			
BITMO Review of Estate Caretakers	N/A – review of VfM	N/A – review of VfM	N/A – review of VfM	Environment and Housing	02/01/2014
Housing Partnerships Tenancy Fraud - ENEHL	N/A – review of self-assessment	N/A – review of self-assessment	N/A – review of self-assessment	Environment and Housing	02/01/2014

Compliance Area	Report Title	Level of Compliance Assurance	Directorate	Date Issued
<b>Compliance Reviews</b>				
Policies and Procedures	Severance Payments	Medium	Strategy and Resources	05/12/2013
	Special Leave	Medium	Strategy and Resources	13/01/2014
Income	Income from Sponsorship	High	Environment & Housing	13/12/2013
	Rents and Leases from Commercial Properties	High	City Development	14/01/2014

Report Title	Results/Opinion	Directorate	Date Issued
<b>Chief Audit Executive Assurances</b>			
Building Hope Charity Accounts 2012-13	Independent Examination of 2012/13 Accounts - Satisfactory	Strategy and Resources	05/12/2013
Bus Operators Grant Claim – April to September 2013	Grant conditions complied with	Civic Enterprise Leeds	17/12/2013
Boston Spa School Voluntary Fund	Certification of account balances	Children's Services	11/02/2014
Troubled Families Grant Claim	Grant conditions complied with	Children's Services	14/02/2014
SeNS Grant Claim	Grant conditions complied with	Adult Social Care	28/02/2014

Further details of key issues identified within each assurance block are included below in the *Summary of Audit Activity and Key Issues at Section 2*.



Section 2

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## **SUMMARY OF AUDIT ACTIVITY AND KEY ISSUES**

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A summary of reports issued within each assurance block is included in the table in Section 1. The following section highlights any key issues and outcomes within each assurance block.

### **2.1 Key Financial Systems**

2.1.1 The reviews of the key financial systems are usually undertaken between November and March so are currently in progress. A number of these reviews have been completed and reported already as shown in the table at 1.5 above. These are: Community Care Assessments; Sundry Income; Income Management System; Housing Rents; Business Rates; and Housing Benefit – Local Welfare Support Scheme. The level of assurance provided for these key financial systems reviews was good or substantial. Action plans have been agreed with the appropriate officers that, if implemented, will give substantial control environment assurance. Results from the remaining reviews in this assurance block will be reported in the next Internal Audit update report to the Corporate Governance and Audit Committee.

### **2.2 Risk Based Audits**

#### Section 48 House Searches and Appointees Follow Up Review

2.2.1 Internal Audit has completed a follow up review of the Section 48 audit originally completed in 2011/12 where a number of recommendations were made. The previous review gave limited assurance on the control environment and issues in relation to this were reported to the Corporate Governance and Audit Committee in April 2012.

2.2.2 The scope of the follow up audit was to monitor progress Adult Social Care had made against the recommendations in the previous report to address the weaknesses identified, namely:

- The lack of security in relation to client items
- The absence of adequate checks following a search and then during the progress of each case prior to closure
- The absence of regular management checks on case files and client accounts
- The absence of adequate control over the sale of houses

- The lack of control around ensuring LCC income due is received promptly and in full
- The absence of management checks to ensure cases are closed promptly and correctly

2.2.3 Overall it was found that some progress has been made to implement the recommendations made in the 2011/12 audit report, and as a result Acceptable Assurance has now been provided for the control environment and Good Assurance for compliance with this control environment. It is recognised that progress is being made with the implementation of a new system which will address a number of weaknesses in the control environment. Once the new system has been fully implemented, in conjunction with the remaining audit recommendations, it is anticipated that Good Assurance will be achieved on the control environment. The 2014/15 Audit Plan includes an allocation of time to review progress in this area.

## 2.3 *Spending Money Wisely*

### Agency Staff and Essential Car User Allowances

2.3.1 Spending money wisely reviews of both agency staff and essential car user allowances are currently being concluded. Internal Audit is currently working with HR to finalise the reviews and agree action plans for any improvements moving forward. Emerging findings are that there are some areas where value for money could be improved and further work is being carried out to confirm the details. The findings of this work will be reported in future Internal Audit update reports to Corporate Governance and Audit Committee.

### Ideas Service

2.3.2 Approximately 600 staff ideas have been submitted with suggestions and feedback on saving money and improving services. Internal Audit is progressing these ideas as previously reported to Corporate Governance and Audit Committee, and updates have recently been provided to the Chief Executive, Deputy Chief Executive, Financial Services Management Team and Finance Strategy Group. The next steps in Internal Audit's work is to send details of those ideas with an organisational impact to Directors for a definitive response about whether they can be taken forward and to enable the ideas to be incorporated into budget discussions during 2014/15.

### Spending Money Wisely Graduate Project

2.3.3 Internal Audit has recently started working with a team of staff employed through the Council's Graduate Scheme on a project to support and develop the staff ideas and other Spending Money Wisely work carried out by Internal Audit.

The aim of the project is to identify areas where savings and service improvements can be made and promote a Spending Money Wisely culture across the Council. The work includes identifying improvements for the Spending Money Wisely communications strategy, assessment of staff ideas and resourcing of the ideas service. The graduate team are at the project planning stage at the moment, with project completion expected during 2014/15. Progress and outcomes of the project will be reported in future Internal Audit update reports to Corporate Governance and Audit Committee.

### Use of Buildings

2.3.4 A previous Internal Audit review of Charges for the Hire of Children's Services Buildings highlighted a number of issues in relation to community buildings, including:

- A lack of management information about what community buildings the council owns, their occupancy rates, facilities, outcomes and costs
- A lack of information about non-council owned community facilities, and whether there is potential under/over provision by the council
- Insufficient information being made available to the public about community buildings that are available and how to book them
- Inconsistent facilities, pricing and discounts that do not take into account building costs and council priorities
- Low levels of usage
- Inefficiencies through duplication of effort across services, for example setting charges and taking bookings

2.3.5 As a result of the above findings the Corporate Governance and Audit Committee requested that Internal Audit carry out a review of community buildings across the Council.

2.3.6 Internal Audit has undertaken initial work to establish the scope for a further review in this area, and this has identified that some progress has been made since the original report and request for the review. This includes work currently being carried out across the Council on rationalisation of a Leeds-wide charging policy, plans to create pilot 'community hubs' in existing council buildings, a review of existing assets and development of an asset management plan. Internal Audit is satisfied that these areas of work should address the issues previously identified, and as the developments are at an early stage it would not be beneficial for an audit review of these arrangements to commence in the immediate future. Internal Audit will however continue to review progress in this area periodically to identify if an audit review would add value at a later date.

## **2.4 Counter Fraud and Corruption**

### Partner organisation update

- 2.4.1 The Internal Audit Update Report for the period 1st September to 30th November 2013 informed the Committee that Internal Audit had discovered potentially fraudulent creditor payments at a partner organisation. The purpose of this update is to inform the Committee of the current position of the investigation and to comment on the controls in place across the Authority that protect against this type of fraud.
- 2.4.2 The police are treating the matter as fraud. The criminal investigation into the fraud is on-going and no formal charges have been brought against any party at this stage. Internal disciplinary proceedings are in progress and Internal Audit continues to support the work of both the police and the designated Investigating Officer towards the conclusion of this matter.
- 2.4.3 The fraud was able to occur as several of the key controls in place in this area had either been circumvented or had not operated as intended. This will be considered through the course of the internal disciplinary process and the criminal investigation.
- 2.4.4 Since the discovery of the fraud, Internal Audit has worked with the partner organisation to improve controls and procedures. Alongside the fraud investigation work, a Value for Money and Internal Control audit has been carried out resulting in a series of recommendations aimed at strengthening controls, and the implementation of this action plan is a continuing priority for the partner organisation.
- 2.4.5 The Council's documented constitution and rules of procedure underpin a strong control environment that operates to mitigate the risk of this type of fraud occurring elsewhere across the organisation. Robust financial management arrangements and creditor controls are reinforced by regular Internal Audit and independent challenge. Annual internal audits are undertaken of these key financial systems, and for 2012/13 the audits of both the central financial management and creditor arrangements provided substantial assurance for the control environments and compliance with those control environments. The 2013/14 internal audits of these systems are currently underway and the results of these audits will be reported in future Internal Audit update reports to the Corporate Governance and Audit Committee. Internal Audit has included time within the 2014/15 audit plan to gain assurance that similarly robust financial management controls are replicated across partner organisations.

## Referrals

2.4.6 Internal Audit received 13 new referrals between 1<sup>st</sup> December 2013 and 28<sup>th</sup> February 2014.

10 of these were received under the Council's Whistleblowing and Raising Concerns Policies and 3 were received from individual service areas.

30 cases have been investigated and closed in the same period.

There are 23 on-going investigations:

- 10 cases are currently being investigated;
- 13 have been referred to a service or HR for investigation and the Audit team is awaiting their responses.

## Successful Prosecutions

2.4.7 The Council takes a zero tolerance approach to fraud and corruption. Pursuing the recovery of losses and taking appropriate action against those responsible are key drivers of this culture. During this reporting period, the courts have passed sentences for the following two cases, both of which were reported in the press:

- Pudsey Waterloo Primary School

Concerns regarding financial irregularities at the school were raised with Internal Audit after the school had identified discrepancies. The employee was suspended and the Police were informed. The former employee has recently been sentenced to an 18 month prison sentence, suspended for two years and was ordered to do 250 hours unpaid work following the conviction for theft. Police financial investigators have estimated that £20,707 was stolen over a period of three years. The Council is pursuing the money through the Proceeds of Crime Act. Any balance not met through this route will be recovered from the former employee's pension.

- Swarcliffe Primary School

Internal Audit has previously reported to the CG&AC in March 2013 on the outcome of an Internal Audit investigation following the reporting of concerns to Internal Audit of possible misappropriation of funds at the school. An investigation concluded that more than £30,000 had been stolen over a 2 year period. The employee was dismissed and the details were referred to the Police. On 19th January 2013 the individual

concerned was found guilty of theft and sentenced to 18 months in prison.

In March 2014 the former employee returned to court after completing the prison sentence to face a hearing under the Proceeds of Crime Act. The court has ordered the former employee to repay £13,000 (the maximum available assets) within six months or face a jail sentence of up to 12 months. The council is also pursuing further recovery of the stolen money plus the associated costs that have been incurred.

### Reports Issued

2.4.8 The following investigation reports have been issued during the period:

Subject	Date
<p><u>Historic planning application</u></p> <p>An allegation concerning the basis of a development decision made several years ago was investigated. The investigation concluded that the relevant procedures had been followed and there was no evidence to substantiate the allegation made.</p>	16/12/2013
<p><u>Confidentiality of information</u></p> <p>Allegations were received concerning a named employee's working arrangements giving rise to potential information security risks. Internal Audit investigated the matter and concluded that there was no evidence to support the allegations.</p>	20/12/2013
<p><u>Procurement</u></p> <p>Allegations were received concerning a number of procurement exercises undertaken by a named officer. The investigation found that the council's contract procedure rules had not been followed in all instances and it was not possible to disprove the allegations made. Disciplinary action against the named officer is currently being considered.</p>	08/01/2014
<p><u>Substantive hours</u></p> <p>Allegations were received concerning a named employee working significantly less than their contracted hours. The Internal Audit review found no evidence to indicate any wrongdoing on the part of the named employee.</p>	20/01/2014
<p><u>Funding application</u></p>	19/02/2014

Subject	Date
Concerns regarding decisions made in respect of specific elements of funding by an Area Committee, including allegations around the application of the lettings based charging policy were raised with Internal Audit. The investigation found that there was no substance to the allegations made.	

### Proactive Fraud

2.4.9 In addition to the work involved in reacting to the increased number of whistleblowing referrals received within the section, efforts continue to be made to proactively address fraud risks across the Council. This has included the re-establishment of whistleblowing protocols with directors as a means of embedding a clear and consistent approach towards the handling of whistleblowing referrals. This element of work is central to maintaining the Council wide commitment to encouraging a culture in which concerns can be raised confidently and without fear of reprisal. Alongside this, a review is taking place of both the Whistleblowing and Raising Concerns policies to ensure that clear and relevant guidance is offered upon how and when concerns should be raised around any aspect of the Council's work. The review takes account of recent changes to Public Interest Disclosure legislation, and Corporate Governance and Audit Committee Members are being consulted and invited to provide comment prior to the publication of the updated policies.

## 2.5 *Corporate support*

2.5.1 In order to support corporate priorities, the Section continues to have a number of staff on secondment to various projects and programmes across the authority.

- One of the Section's trainees is currently on a 15-month secondment (ending in August 2014) to the Waste Management Project within Environment and Neighbourhoods.
- A member of staff has been providing support on a full time basis to Leeds and Partners since January 2013.

Section 3

## AUDIT PERFORMANCE 2013/14 At 28<sup>th</sup> February 2014

### 3.1 ENSURING QUALITY

Internal Audit is committed to delivering a quality product to the highest professional standards that adds value to our customers. We actively monitor our performance in a number of areas and encourage feedback from customers.

All our work is undertaken in accordance with our quality management system; we have now been ISO accredited for over fourteen years.

A customer satisfaction questionnaire (CSQ) is issued with every audit report. The questionnaires ask for the auditees opinion on a range of issues and asks for an assessment ranging from 5 (for excellent) to 1 (for poor). The results are based on the percentage of those assessments that are 3 (satisfactory) or above. The results of the questionnaires are reported to the Audit Leadership Team and used to determine areas for improvement and inform the continuing personal development training programme for Internal Audit staff. The results are also benchmarked with other core cities who have adopted the same questionnaire.

#### Results from Customer Satisfaction Questionnaires

Question	2013/14 Actual to date At 28 <sup>th</sup> February 2014 - % Score 3 or above
Notice	96%
Scope	94%
Understanding	97%
Efficiency	96%
Consultation	99%
Professional/Objective	99%
Accuracy of Draft	99%
Opportunity to comment	100%



<b>Question</b>	<b>2013/14 Actual to date At 28<sup>th</sup> February 2014 - % Score 3 or above</b>
Final Report - Clarity & Conciseness	99%
Final Report – Prompt	99%
Recommendations	99%
Added Value	100%

Section 4

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## **INTERNAL AUDIT PLAN 2014/15**

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### **4.1 Background**

Initial discussions have already been held with the Corporate Governance and Audit Committee on the main themes of the 2014/15 Audit Plan. Suggestions made by the Committee were confirmed to have already been covered in 2013/14 and therefore these have not been incorporated into the 2014/15 Audit Plan.

The Chief Audit Executive must provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control. This includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the organisation's governance, operations and information systems. To support this, internal audit must develop and deliver a risk based plan which takes into account the organisation's risk management framework and includes an appropriate and comprehensive range of work, sufficiently robust to confirm that all assurances provided as part of the system of internal audit can be relied upon by the CG&AC. The Chief Audit Executive will ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the internal audit plan.

To develop this plan, there must be a sound understanding of the risks facing the Council. The Corporate Risk Register is used as a key source of information, as is the Internal Audit risk assessment of the Authority, which is updated during the year and used to form the basis of the Internal Audit plan.

The audit plan has been reviewed and approved by the Chief Officer (Audit and Investment), the Chief Officer (Financial Services) and the Deputy Chief Executive and revised where necessary. As the Council's Section 151 Officer, the Deputy Chief Executive is responsible under the Local Government Act for ensuring that there are arrangements in place for the proper administration of the Authority's financial affairs. The work of Internal Audit therefore has direct relevance to these responsibilities.

### **4.2 The Annual Plan**

The planning process for 2014/15 has again necessitated a thorough evaluation of the appropriate level and scope of coverage required to give stakeholders, including the CG&AC, an appropriate level of assurance on the control environment of the Council. More importantly, an on-going re-evaluation of this will be required throughout the year. The Audit Plan is dynamic in nature and is reviewed and realigned on a regular

basis to take account of new, emerging and changing risks and priorities with resources being re-prioritised towards the areas of highest risk. It is based on a risk assessment that considers financial materiality and the business risk relating to corporate plan objectives, as well as any suspected or detected fraud, corruption or impropriety that has come to the attention of the Chief Audit Executive.

The plan follows the same principles as agreed in previous years i.e. based on assurance blocks that each give an opinion on the key control environment elements, targeted towards in year risks, rather than a more traditional cyclical approach that looks at each system over a number of years. For each assurance block, the most appropriate level of coverage necessary to provide the most effective annual assurance opinion and added value to the organisation has been developed. Audit assignments have been split between Financial Resource risks (i.e. those with a financial impact) and Other risks (i.e. non-financial impact reviews.)

The Audit Plan reflects the environment in which public sector audit operates, recognising that this has changed considerably over the past few years with more focus on assurance and, more recently, spending money wisely/value for money.

#### *4.3 How assurance can be given*

##### *4.3.1 Key Financial Systems*

This is the traditional area of internal audit work, required by external audit, and very much focuses on providing the Section 151 officer assurance that “the Council has made arrangements for the proper administration of its financial affairs.” These systems are agreed in advance with External Audit and are used as the basis by which External Audit area able to place reliance on Internal Audit work. These are generally the systems that have the highest financial risk. The proposed coverage is shown in the attached audit plan for 2014/15 but will cover key expenditure systems such as payroll and creditors and income areas such as council tax and rents. These reviews also give an opinion as to the effectiveness of financial management procedures.

##### *4.3.2 Compliance*

Compliance work is fundamental as it provides assurance across all Directorates and therefore underpins the Chief Audit Executive opinion on the control environment. The proposed coverage for compliance is underpinned by an assessment of the Council’s framework of controls (often by policies and procedures) and includes those core areas where a high level of compliance is necessary for the Council to carry out its functions properly. The work involves a series of checks across the organisation to provide assurance on whether key policies and procedures are being complied with in practice. This work will continue to challenge the existing controls to ensure that they are modern, effective and proportionate.

#### *4.3.3 Spending Money Wisely*

This assurance block incorporates the on-going work on initiatives to promote the council's value of Spending Money Wisely including the Spending Money Wisely ideas service, monthly reviews of expenditure and maintaining the Spending Money Wisely InSite page. In addition, 355 days have been included to undertake a number of Spending Money Wisely/Value for Money projects across the authority.

#### *4.3.4 Procurement*

Within this assurance block, 210 days have been included for contract reviews and will incorporate open book reviews where required to ensure that these are operating in accordance with the terms of the contracts. In addition, a number of cross cutting reviews are planned including category plan development and exceptions to Contract Procedure Rules.

#### *4.3.6 Anti-Fraud and Corruption*

The Anti-Fraud and Corruption assurance block includes both reactive and pro-active elements along with a number of initiatives to raise awareness of the council's anti-fraud and corruption culture and to report on the arrangements in place. In addition to the time allocation for fraud investigation work including the risk assessment process for referrals, the assurance block includes an allocation of days for pro-active fraud strategy work.

#### *4.3.4 Risk Based Plan*

Following inclusion in the Plan of all the 'top sliced' areas outlined, the remaining audit areas (Risk Based Reviews) included in the audit universe are prioritised for inclusion based on their risk score up to the overall level of resources in the year. These will be a key element of the assurance on the entire control environment of the authority.

#### *4.3.9 ICT*

The ICT assurance block includes an allocation of time for the review of general computer controls to provide assurance that systems are correctly processing information accurately and on a timely basis. A further allocation of time has been provided for information governance work. The assurance block also incorporates time for data analytics work including a review to identify potential duplicate payments (similar to the exercise which was carried out previously on 2009/10 data.)

#### *4.3.11 Continuing Development*

138 days have been included for professional liaison and for on-going development within Internal Audit including an allocation of time for the on-going development of the Quality Assurance and Improvement Program designed to provide reasonable assurance to the various stakeholders for Internal Audit that:

- Internal Audit performs its work in accordance with its Charter, which is consistent with the Public Sector Internal Audit Standards, Definition of Internal Auditing and Code of Ethics;
- Operates in an efficient and effective manner;
- Is adding value and continually improving Internal Audits operations.

#### *4.3.12 Contingency*

The audit plan contains a contingency provision that is utilised during the year in response to unforeseen work demands that arise.

#### *4.3.7 Secondments*

366 days for secondments have also been planned for 2014/15. This represents 80 days to support the work of Leeds and Partners, 110 days to support the Waste Management Project and 176 days to provide support to Financial Management.

#### *4.4 Conclusion*

The 2014/15 Audit Plan has, as a base, used the tried and tested risk based approach to prioritising internal audit work and includes sufficient coverage to ensure an evidence based assurance opinion on the control environment can be provided at the end of the year.

The Plan is responsive in nature and all efforts will be made to maximise coverage to provide the most effective and agile internal audit service possible that focuses on those key risks currently facing the organisation throughout the year.

Progress against the plan will be monitored throughout the year and key issues reported to the Deputy Chief Executive, the Chief Officer (Financial Services) and the Chief Officer (Audit & Investment). The Chief Audit Executive will report key issues arising from this work to the CG&AC in the regular update reports.

## INTERNAL AUDIT PLAN 2014/15

### Summary by Assurance Block and Comparison with 2013/14

Assurance Block	2014/15 Plan		2013/14 Plan		2013/14 Actual as at 28 <sup>th</sup> February 2014	
	Days	% of total assurance days	Days	% of total assurance days	Days	% of plan completed
<b>Financial Resource Risks</b>						
Spending Money Wisely	680	17%	695	15%	633	91%
Anti-Fraud and Corruption	694	18%	600	13%	857	143%
Key Financial Systems	755	19%	810	18%	726	90%
Chief Audit Executive Assurances	89	2%	65	1%	72	111%
Compliance	257	7%	504	11%	377	75%
Procurement	322	8%	375	8%	268	72%
Risk Based Audits	300	8%	345	8%	252	73%
ICT	230	6%	350	8%	175	50%
	<b>3,327</b>	<b>85%</b>	<b>3,744</b>	<b>82%</b>	<b>3,360</b>	<b>90%</b>
<b>Other Risks</b>						
Compliance	38	1%	97	2%	58	59%
Policies and Procedures	0	0%	38	1%	16	42%
ICT	0	0%	40	1%	0	1%
Risk Based Audits	0	0%	55	1%	16	42%
Public Sector Internal Audit Standards Compliance	60	2%	0	0%	0	-
	<b>98</b>	<b>3%</b>	<b>230</b>	<b>5%</b>	<b>90</b>	<b>39%</b>
<b>Continuing Development</b>						
Professional Liaison	18	0%	28	1%	3	11%
Training and CPD	120	3%	305	7%	103	34%
	<b>138</b>	<b>3%</b>	<b>333</b>	<b>7%</b>	<b>106</b>	<b>32%</b>
<b>Contingency</b>						
General Contingency	365	9%	280	6%	170	61%
<b>Total Assurance Days</b>	<b>3,928</b>	<b>100%</b>	<b>4,587</b>	<b>100%</b>	<b>3,710</b>	<b>81%</b>
<b>Other</b>						
External Contracts/Housing Leeds	422		634		670	106%
Secondments	366		506		879	174%
<b>Total Other</b>	<b>788</b>		<b>1,140</b>		<b>1,549</b>	<b>136%</b>
<b>Total Days</b>	<b>4,716</b>		<b>5,727</b>		<b>5,259</b>	<b>92%</b>

*Internal Audit Plan 2014/15 - Detailed Reviews by Type*

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
<b><u>External Contracts</u></b>				
School Voluntary Fund Audits	10	External Contracts	Contract Work	Building a child friendly city, becoming an efficient and enterprising council
Schools External Work	20	External Contracts	Contract Work	Building a child friendly city, becoming an efficient and enterprising council
Building Hope Charity	3	External Contracts	Strategy and Resources	Becoming an efficient and enterprising council
Interreg - Seniors Network Support Project Grant Claim	6	External Contracts	Contract Work	Delivery of Better Lives programme, becoming an efficient and enterprising council
Belle Isle Tenant Management Organisation	55	External Contracts	Contract Work	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
Credit Union	30	External Contracts	Contract Work	Becoming an efficient and enterprising council
TdFHUB Ltd	8	External Contracts	Contract Work	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
Leeds Grand Theatre	40	External Contracts	Contract Work	Becoming an efficient and enterprising council
<b>Total External Contracts</b>	<b>172</b>			
<b><u>Housing Leeds</u></b>				
Housing Leeds	250	External Contracts	Contract Work	Ensuring high quality public services, promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
<b>Total Housing Leeds</b>	<b>250</b>			
<b><u>Financial Resource Risks</u></b>				
<b>Spending Money Wisely</b>				
Procedures and Risk Management	5	Spending Money Wisely	Cross- Cutting	Becoming an efficient and enterprising council
Compliance and Monitoring: Review of Expenditure	160	Spending Money Wisely	Cross- Cutting	Becoming an efficient and enterprising council
Compliance and Monitoring: Published Payments Process	20	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Communication and Improvement: Ideas Service	95	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
Communication and Improvement: Training	20	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Communication and Improvement: Reporting	25	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
<b><u>Spending Money Wisely Projects</u></b>				
Agency Staff	30	Spending Money Wisely	Strategy and Resources	Becoming an efficient and enterprising council
Review of Travel - Car Hire and Taxi Costs	25	Spending Money Wisely	Cross- Cutting	Becoming an efficient and enterprising council
Essential Car User Allowances	5	Spending Money Wisely	Cross-Cutting	Becoming an efficient and enterprising council
Utilities	40	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Vehicles/Fuel Usage	30	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Household Waste Sites - Workforce Management	30	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Mobile Phones	20	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Software Licences	10	Spending Money Wisely	Strategy and Resources	Becoming an efficient and enterprising council
Overtime and Bonuses	30	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
CEL VfM Review - Property Maintenance	25	Spending Money Wisely	Civic Enterprise Leeds	Becoming an efficient and enterprising council
CEL VfM Review - Facilities Management	25	Spending Money Wisely	Civic Enterprise Leeds	Becoming an efficient and enterprising council
CEL VfM Review - BSC	25	Spending Money Wisely	Civic Enterprise Leeds	Becoming an efficient and enterprising council
SMW Review of Early Leavers Initiative	30	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
SMW Review of Pay Protection	20	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Spending Money Wisely Projects - Risk Assessment	10	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
<b>Total Spending Money Wisely</b>	<b>680</b>			
<b>Anti Fraud and Corruption</b>				



Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
<b><u>Reactive Fraud Work</u></b>				
Fraud Investigations	610	Anti Fraud and Corruption	Contingency	Ensuring high quality public services, becoming an efficient and enterprising council
<b><u>Proactive Fraud Work</u></b>				
National Fraud Initiative	20	Anti Fraud and Corruption	Cross- Cutting	Ensuring high quality public services, becoming an efficient and enterprising council
Development of Online Training Resource	20	Anti Fraud and Corruption	Cross- Cutting	Ensuring high quality public services, becoming an efficient and enterprising council
Fraud Risk Register	2	Anti Fraud and Corruption	Strategy and Resources	Ensuring high quality public services, becoming an efficient and enterprising council
Reviews of emerging trends and risks	32	Anti Fraud and Corruption	Cross- Cutting	Ensuring high quality public services, becoming an efficient and enterprising council
Fraud policies	10	Anti Fraud and Corruption	Strategy and Resources	Ensuring high quality public services, becoming an efficient and enterprising council
<b><i>Total Anti Fraud and Corruption</i></b>	<b>694</b>			
<b>Key Financial Systems</b>				
Community Care - Payments to Independent Residential Homes	50	Key Financial Systems	Adult Social Care	Delivery of Better Lives programme, becoming an efficient and enterprising council
Payroll	110	Key Financial Systems	Civic Enterprise Leeds/Cross-Cutting	Becoming an efficient and enterprising council
Housing Benefits (Accounting and Subsidy; Assessment and Payments including welfare reform)	100	Key Financial Systems	Citizens and Communities	Becoming an efficient and enterprising council, ensuring high quality public services
Housing Benefits Counter Fraud	20	Key Financial Systems	Citizens and Communities	Becoming an efficient and enterprising council
Treasury Management & Bankline	25	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Creditors (including duplicate payment central controls and purchasing card)	110	Key Financial Systems	Civic Enterprise Leeds/Cross-Cutting	Becoming an efficient and enterprising council

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
central controls)				
Capital Programme Controls	20	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Council Tax (including localisation)	50	Key Financial Systems	Citizens and Communities	Becoming an efficient and enterprising council, ensuring high quality public services
NDR (including localisation)	50	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council, ensuring high quality public services
Key Financial Systems: Year-End Reconciliations	45	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Housing Rents	25	Key Financial Systems	Environment and Housing	Becoming an efficient and enterprising council, ensuring high quality public services
Bank Reconciliation & Cash Book	25	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Financial Management Central Controls	20	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Sundry Income	80	Key Financial Systems	Strategy and Resources/Cross-Cutting	Becoming an efficient and enterprising council, ensuring high quality public services
Income Management System	25	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
<b>Total Key Financial Systems</b>	<b>755</b>			
<b>Grants and Other Chief Audit Executive Assurances</b>				
DECC Local Authority Fund: Fuel Poverty Grant	5	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Becoming an efficient and enterprising council
Local Transport Capital Block Funding Grant (Integrated Transport and Highway Maintenance)	7	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Becoming an efficient and enterprising council
Flood and Coastal Risk Management Growth Fund Allocation	7	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Becoming an efficient and enterprising council

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
West Yorkshire Local Broadband Plan	7	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
NDR3 Return	5	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Becoming an efficient and enterprising council
Education Funding Authority (EFA) Local Authority Use of Funds - Grant Return CFO Statement	2	Grants and Other Chief Audit Executive Assurances	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
West Yorkshire Integrated Transport Authority (WYITA) - Assurance	2	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Becoming an efficient and enterprising council
Lord Mayors Charity	10	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Becoming an efficient and enterprising council
Leeds City Region Core Cities Green Deal	5	Grants and Other Chief Audit Executive Assurances	Citizens and Communities	Becoming an efficient and enterprising council
Leeds City Region	6	Grants and Other Chief Audit Executive Assurances	Citizens and Communities	Becoming an efficient and enterprising council
Bus Operators Grant	8	Grants and Other Chief Audit Executive Assurances	Enterprise Leeds	Becoming an efficient and enterprising council
Troubled Families	10	Grants and Other Chief Audit Executive Assurances	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
SFVS Section 151 Assurance Central Controls	15	Grants and Other Chief Audit Executive Assurances	Strategy and Resources	Building a child friendly city, becoming an efficient and enterprising council
<b>Total Grants and Other Chief Audit Executive Assurances</b>	<b>89</b>			
<b>Compliance - Financial Resource Risks</b>				

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
Travel and Subsistence	25	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Asset Verification (Desirable Items)	15	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Rents and Leases	15	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Unannounced Visits	30	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Nursery Fees	17	Compliance	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Penalties and Fines - Car Parking	13	Compliance	Environment and Housing	Becoming an efficient and enterprising council
Assessment and Approval of Care Options	17	Compliance	Adult Social Care	Delivery of Better Lives programme, becoming an efficient and enterprising council
Income from Service Users	15	Compliance	Adult Social Care	Delivery of Better Lives programme, becoming an efficient and enterprising council
School 6th Form Funding Visits	40	Compliance	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Schools Audits	60	Compliance	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Compliance Strategy Development	10	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
<b>Total Compliance - Financial Resource Risks</b>	<b>257</b>			
<b>Procurement</b>				
Category Plan Development	25	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
Procurement Governance Arrangements	30	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
Competitive Dialogue	15	Procurement	Cross- Cutting	Becoming an efficient and enterprising council
Exceptions to CPRs	15	Procurement	Cross- Cutting	Becoming an efficient and enterprising council
CPRs Policy	2	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
New Generation Transport Scheme (NGT)	25	Procurement	City Development	Becoming an efficient and enterprising council
<b><u>Contract Reviews (indicative)</u></b>				Becoming an efficient and enterprising council
Contract Review: Building Schools for the Future	25	Procurement	Children's Services	Building a child friendly city, becoming an efficient and enterprising council

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
Contract Review: Allerton Bywater Primary School Phase 2	10	Procurement	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Contract Review: Little London & Beeston Hill & Holbeck Housing PFI Regeneration Project	20	Procurement	Environment and Housing	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
Contract Review: Children's Commissioning	30	Procurement	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Contract Review: New Merrion House	25	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
Contract Review: Eastmoor Secure Children's Home	25	Procurement	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Contract Review: Long Term Vehicle Hire Contract	25	Procurement	Civic Enterprise Leeds	Becoming an efficient and enterprising council
Contract Review: Assistive Technology Hub Clarence Road	25	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
Contract Review: Inner Ring Road Tunnel Phase 2	25	Procurement	City Development	Becoming an efficient and enterprising council
<b>Total Procurement</b>	<b>322</b>			
<b>Risk Based Audits</b>				
Partner Financial Management Arrangements	20	Risk Based Audits	Strategy and Resources	Becoming an efficient and enterprising council
Section 48 House Searches and Appointees Follow Up	10	Risk Based Audits	Adult Social Care	Delivery of Better Lives programme, becoming an efficient and enterprising council
Section 106	20	Risk Based Audits	City Development	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
New Charging System (Synergy Replacement)	25	Risk Based Audits	Civic Enterprise Leeds	Becoming an efficient and enterprising council
Payment for Skills	20	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Joint Working with Health	25	Risk Based Audits	Adult Social Care	Delivery of Better Lives programme, becoming an efficient and enterprising council

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
Placement Payments	20	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Pathway Planning	25	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Leaving Care Grant	5	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Public Health	25	Risk Based Audits	Public Health	Ensuring high quality public services, becoming an efficient and enterprising council
Care Decisions	25	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Non-recurring grants	20	Risk Based Audits	Cross - Cutting	Ensuring high quality public services, becoming an efficient and enterprising council
Claims Investigation (Disrepair)	20	Risk Based Audits	Environment and Housing	Ensuring high quality public services, becoming an efficient and enterprising council
Well Being Grants	20	Risk Based Audits	Strategy and Resources	Ensuring high quality public services, becoming an efficient and enterprising council
Semi Supported Independent Living	20	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
<b>Total Risk Based Audits - Financial Resource Risks</b>	<b>300</b>			
<b>ICT</b>				
Key Financial Systems - General Computer Controls	20	ICT	Cross - Cutting	Becoming an efficient and enterprising council
Pro-Active Data Analytics Work	150	ICT	Strategy and Resources	Becoming an efficient and enterprising council
Information Governance	60	ICT	Citizens and Communities	Ensuring high quality public services, becoming an efficient and enterprising council
<b>Total ICT</b>	<b>230</b>			
<b>Other Risks</b>				
<b>Compliance</b>				
Managing Attendance	15	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Key Performance Indicators	8	Compliance	Cross - Cutting	Ensuring high quality public services, becoming an efficient and enterprising council

Draft Internal Audit Plan 2014/15				
Audit	2014/15 days	Assurance Block	Directorate	Links to Best Council Objectives
Decision Making	15	Compliance	Cross - Cutting	Ensuring high quality public services, becoming an efficient and enterprising council
<b>Total Compliance</b>	<b>38</b>			
<b>Public Sector Internal Audit Standards Compliance</b>				
Risk Management Processes	10	Risk Based Audits	Citizens and Communities	Becoming an efficient and enterprising council
Achievement of LCC Strategic Objectives	25	Risk Based Audits	Cross Cutting	Becoming an efficient and enterprising council
LCCs Ethics related objectives, programmes and activities	25	Risk Based Audits	Cross Cutting	Becoming an efficient and enterprising council
<b>Total PSIAS Compliance</b>	<b>60</b>			
<b>Continuing Development</b>				
West Yorkshire Fraud Group	3	Professional Liaison	Continuing Development	Becoming an efficient and enterprising council
Core Cities	10	Professional Liaison	Continuing Development	Becoming an efficient and enterprising council
West Yorkshire Audit Group	5	Professional Liaison	Continuing Development	Becoming an efficient and enterprising council
Training and Development	100	Training and CPD	Continuing Development	Becoming an efficient and enterprising council
Quality Assurance and Improvement Program (QAIP - PSIAS)	20	Continuing Development	Continuing Development	Becoming an efficient and enterprising council
<b>Total Continuing Development</b>	<b>138</b>			
<b>Contingency</b>				
General Contingency	365	Contingency	Contingency	Becoming an efficient and enterprising council
<b>Total General Contingency</b>	<b>365</b>			
<b>Operational Plan Total - 2014/15</b>	<b>4,350</b>			

<b>Draft Internal Audit Plan 2014/15</b>				
<b>Audit</b>	<b>2014/15 days</b>	<b>Assurance Block</b>	<b>Directorate</b>	<b>Links to Best Council Objectives</b>
<b>Secondments</b>	<b>366</b>			Becoming an efficient and enterprising council
<b>Total Resource Plan 2014/15 (Operational Plan plus Secondments)</b>	<b>4,716</b>			