



**Annual Internal Audit Plan  
2015-16**

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## Section 1

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### 1. Background

- 1.1 From April 2013, CIPFA and the Chartered Institute of Internal Auditors launched a common set of Public Sector Internal Audit Standards (PSIAS) to be adopted across the public sector. The PSIAS set out the standards for internal audit.
- 1.2 The principles in the PSIAS are consistent with the previous CIPFA code of practice for Internal Audit that applied across local government. They include the need for risk-based plans to be developed for internal audit and for plans to receive input from management and the “Board.”<sup>1</sup>
- 1.3 The Deputy Chief Executive, as the council’s Section 151 Officer, 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.

### 2. The Planning Process

- 2.1 The PSIAS performance standard 2010 - Planning states that: *“The Chief Audit Executive<sup>2</sup> must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals.”* The standards refer to the need for the risk-based plan to take into account the requirement to produce an annual internal audit opinion and the assurance framework including taking into consideration the organisation’s risk management framework.

#### Annual Internal Audit Opinion (PSIAS 2010 - Planning)

- 2.2 The PSIAS performance standard 2450 - Overall Opinions states that: *“The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.”* To support this, therefore, the risk-based plan needs to include 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 Corporate Governance and Audit Committee.

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<sup>1</sup> Within Leeds City Council, the Corporate Governance and Audit Committee fulfils the role of an Audit Committee and, for the purposes of the key duties laid out in the PSIAS, is the “Board.”

<sup>2</sup> Within Leeds City Council the Chief Audit Executive is the Head of Internal Audit for the purposes of the Public Sector Internal Audit Standards

- 2.3 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.
- 2.4 Work is nearing completion to formalise risk and assurance mapping across the organisation. Any significant assurance gaps identified through this process will be addressed using the contingency allocation for 2015/16.
- 2.5 The audit plan is dynamic in nature and is reviewed and re-aligned where necessary 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.
- 2.6 The Head of Internal Audit will ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the internal audit plan.

#### Risk Assessment Process

- 2.7 PSAIS Performance Standard 2010.A1 states that: *“The Internal audit activity’s plan of engagements must be based on a documented risk assessment, undertaken at least annually.”*
- 2.8 In order to develop the audit 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. Internal Audit has also engaged with Heads of Finance as well as colleagues within ICT, PPPU/PU, HR, and Information Governance to ensure that known and emerging risks are considered in annual audit planning.
- 2.9 Local and national issues and risks are considered during the annual audit planning process. In addition, the planning stage for individual audit assignments considers key risks and ensures that the scope of audit work includes relevant local and national issues and risks.
- 2.10 Regular dialogue through liaison meetings with Core Cities as well as authorities within South and West Yorkshire ensures that Internal Audit is aware of emerging risks within other authorities and these are considered during audit planning.

### **3. *The Annual Plan***

- 3.1 The Internal Audit plan must continue to be sufficiently flexible to enable assurance to be gained over current risk areas as well as emerging risks, and those risks yet to be identified. This is particularly relevant for 2015/16 as the pace and scale of change within the council continues.
- 3.2 Periods of change inevitably increase the potential for risks. The considerable reduction in the workforce for example provides opportunity for breakdown in control as well as an opportunity to consider new, more efficient ways of organising people, systems and processes without impacting adversely on internal control. To reflect this risk the plan will continue to allocate time for advice and guidance and developing systems support (within the contingency time allocation). Reviews of the key financial systems and a number of pro-active anti-fraud, irregularity and probity audits will provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.
- 3.3 The plan needs to be dynamic, challenging and prioritised which is not a new concept. However, it is more critical in the current environment if Internal Audit is to help the council to continue to respond effectively to the scale of change during 2015/16 and beyond.

### **4. *Assurance blocks***

The plan for 2015/16 includes the following assurance blocks:

#### **4.1 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 2015/16 and covers 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.

#### **4.2 Compliance**

Compliance work is fundamental as it provides assurance across all Directorates and therefore underpins the Head of Internal Audit 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 and operating as intended. This work will continue to challenge the existing controls to ensure that they are modern, effective and proportionate.

#### 4.3 Spending Money Wisely

This assurance block incorporates the on-going work on initiatives to promote the council's value of Spending Money Wisely including monthly reviews of expenditure. In addition, 205 days have been included to undertake a number of Spending Money Wisely/Value for Money projects across the authority.

#### 4.4 Procurement

Within this assurance block, 105 days have been included for a number of cross cutting reviews. These include reviews of arrangements relating to off-contract and non-contract spend, as well as a review of contract extensions to ensure that these are being invoked correctly. Other audits include a review of the arrangements in place regarding the new EU Procurement Regulations, as these introduce significant changes to the tendering process.

The remaining 210 days within this assurance block will be used for reviews of specific contracts. The reviews will cover a variety of goods and services and will incorporate different procurement models, including large scale contracts with single suppliers and those where a commissioning model is in place with a number of suppliers. The reviews will cover contract monitoring, as well as the initial procurement phase where this is appropriate, in order to ensure that Contracts Procedure Rules are being complied with. Consideration will be given to various aspects of contractor performance such as service levels, costs, safeguarding and information governance.

#### 4.5 Anti-Fraud and Corruption

This assurance block allocates time for the implementation of both proactive and reactive approaches to tackling fraud and corruption. The reactive element covers the risk assessment process for referrals received through whistleblowing channels, with a further allocation of time and resource for investigation where appropriate. The proactive strand is encapsulated by strategic exercises to identify potential fraud and misappropriation, alongside a review of the relevant policy framework in place and an overarching emphasis on reinforcing the council's zero tolerance approach to fraud and corruption across the organisation. This includes utilising localised fraud detection indicators such as

the annual Leeds Fraud Briefing to aid in the identification of key fraud risks to be considered within the coverage of other assurance blocks. Fraud risks are considered across the audit planning process within the scope of all relevant audits, and in 2015/16 this includes counter fraud work within Key Financial Systems to address the risks associated with Council Tax Discount fraud.

#### *4.6 Risk Based Reviews*

This assurance block includes new priorities and emerging risks where a review of the systems in place is required to understand how the emerging risks are being managed. This area of work provides assurance on the arrangements in place to manage risks within Directorates/service areas and the corporate risk register.

#### *4.7 ICT*

The ICT assurance block includes an allocation of time for the review of business applications 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 and pro-active data analytics work.

#### *4.8 Housing Leeds*

Former ALMO services are now provided by Housing Leeds, following the transfer of ALMO functions to the Council in 2013/14. Since this time, Housing Leeds has reviewed how their services operate and has taken the opportunity to update and standardise work practices in a number of areas. The audit plan for 2015/16 will therefore focus on providing assurance on their core functions following this work, including reviews of rent arrears, lettings enforcement and void property management. The plan has been prepared following an assessment by Internal Audit, which incorporates feedback from Housing Leeds on priority areas for review. Time is also included within the Housing Leeds plan to provide certain assurances in relation to the management of the assurance framework for BITMO.

#### *4.9 Contingency*

The audit plan contains a contingency provision that is utilised during the year in response to unforeseen work demands and emerging risks that arise. This includes the provision of ad-hoc advice and responding to queries from Directorates and service areas across the council.

#### **4.9.1 Secondments**

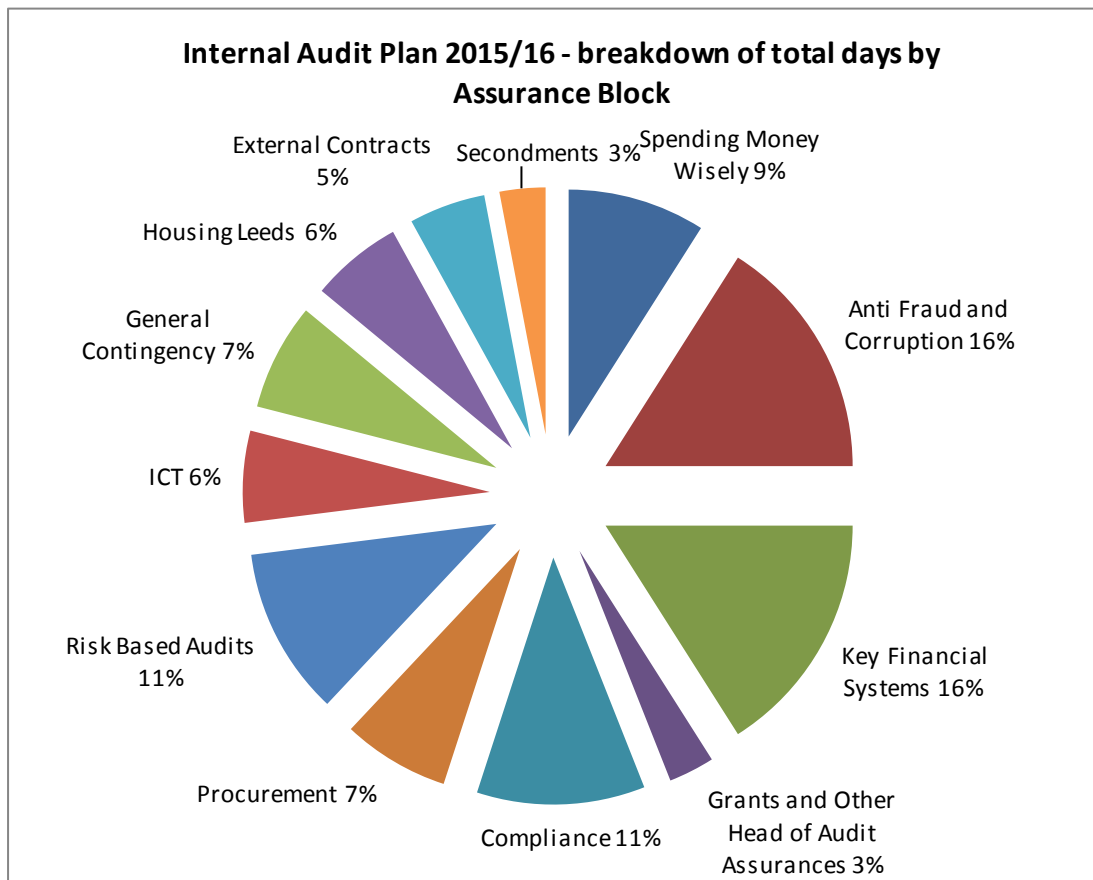
135 days for secondments have been planned for 2015/16 to support projects within Civic Enterprise Leeds and to provide support to the Capital Section.

### **5. *Plan Summary and Resources***

- 5.1 In summary, there is a focus on risk-based and compliance audits as well as providing assurance on key financial systems. This reflects the need to focus on the management of emerging risks and to ensure the continued operation of controls within the council's governance arrangements, systems and processes. There is also a continued need to allocate time to anti-fraud work and value for money reviews in order to contribute to the council's efficiency agenda.
- 5.2 The annual plan needs to be deliverable within available resources and is based on 26.02 FTEs. This is a reduction of 1.5 FTEs compared with available resources in 2014/15 and a reduction of 5.8 FTEs compared with available resources in 2013/14. The impact of this reduction will be minimised through ongoing risk assessment work to ensure that resources are targeted to the highest priority areas. Although resources have reduced, assurance can be provided that this is sufficient to give an opinion on the overall adequacy and effectiveness of Leeds City Council's control environment.
- 5.3 Based on the available resources for the delivery of the audit plan, the number of days for audit assignments is 4,352 days. 237 days of this relates to work for external clients and 135 days for secondments. This compares to 4,716 days for 2014/15 (including 172 days for external work and 366 days for secondments.)



The proposed approximate split of time across the 2015/16 plan is as follows:



## 6. Conclusion

- 6.1 The 2015/16 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.
- 6.2 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 facing the organisation throughout the year.
- 6.3 Progress against the plan will be monitored throughout the year and key issues reported to CG&AC, the Deputy Chief Executive, and the Chief Officer (Financial Services.)

## Section 2 - INTERNAL AUDIT PLAN 2015/16

### 2.1 Summary by Assurance Block and Comparison with 2014/15

Assurance Block	2015/16 Plan		2014/15 Plan		2014/15 Actual as at 31 <sup>st</sup> January 2015	
	Days	% of total assurance days	Days	% of total assurance days	Days	% of plan completed
Spending Money Wisely	400	10%	680	16%	540	79%
Anti-Fraud and Corruption	694	17%	694	17%	554	80%
Key Financial Systems	718	18%	755	18%	565	75%
Grants and Other Head of Audit Assurances	108	3%	89	2%	71	80%
Compliance	460	12%	355	8%	363	102%
Procurement	315	8%	322	8%	252	78%
Risk Based Audits	490	12%	300	7%	279	93%
ICT	245	6%	230	6%	199	87%
Housing Leeds	250	6%	250	6%	123	49%
<b>Continuing Development</b>						
Professional Liaison/Training & CPD/Quality Assurance and Improvement Program	0	0%	138	3%	101	73%
<b>Contingency</b>						
General Contingency	300	8%	365	9%	308	84%
<b>Total Assurance Days</b>	<b>3980</b>	<b>100%</b>	<b>4178</b>	<b>100%</b>	<b>3355</b>	
<b>Other</b>						
External Contracts	237		172		240	
Secondments	135		366		556	
<b>Total Other</b>	<b>372</b>		<b>538</b>		<b>796</b>	
<b>Total Days</b>	<b>4352</b>		<b>4716</b>		<b>4151</b>	

## 2.2 Internal Audit Plan 2015/16 - Detailed Reviews by Type

Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
<b>External Contracts</b>				
School Voluntary Fund Audits	21	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
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: supporting communities and tackling poverty
Provisional – new external contracts	70	External Contracts	Contract Work	Becoming an efficient and enterprising council
Leeds Grand Theatre	38	External Contracts	Contract Work	Becoming an efficient and enterprising council
<b>Total External Contracts</b>	<b>237</b>			
<b>Housing Leeds</b>				
Housing Leeds	250	Housing Leeds	Environment and Housing	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
<b>Total Housing Leeds</b>	<b>250</b>			
<b>Financial Resource Risks</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	150	Spending Money Wisely	Cross- Cutting	Becoming an efficient and enterprising council
Compliance and Monitoring: Published Payments Process follow up review	5	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Communication and Improvement: Ideas Service	25	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Communication and Improvement:	10	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council

Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
Reporting				
<b><u>Spending Money Wisely Projects</u></b>				
Agency Staff	30	Spending Money Wisely	Strategy and Resources	Becoming an efficient and enterprising council
Essential Car User Allowances	30	Spending Money Wisely	Cross-Cutting	Becoming an efficient and enterprising council
ICT Benefits Realisation	25	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
VAT	30	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Highways Maintenance	30	Spending Money Wisely	City Development	Becoming an efficient and enterprising council
Workforce Planning (inc Recruitment, Overtime and Bonuses)	30	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
Review of Early Leavers Initiative	30	Spending Money Wisely	Cross - Cutting	Becoming an efficient and enterprising council
<b><i>Total Spending Money Wisely</i></b>	<b>400</b>			
<b>Anti -Fraud and Corruption</b>				
<b><u>Reactive Fraud Work</u></b>				
Fraud Investigations	610	Anti-Fraud and Corruption	Contingency	Becoming an efficient and enterprising council
<b><u>Proactive Fraud Work</u></b>				
National Fraud Initiative	20	Anti-Fraud and Corruption	Cross- Cutting	Becoming an efficient and enterprising council
Development of Online Training Resource	20	Anti-Fraud and Corruption	Cross- Cutting	Becoming an efficient and enterprising council
Fraud Risk Register	2	Anti-Fraud and Corruption	Strategy and Resources	Becoming an efficient and enterprising council
Reviews of emerging trends and risks	32	Anti-Fraud and Corruption	Cross- Cutting	Becoming an efficient and enterprising council
Fraud policies	10	Anti-Fraud and Corruption	Strategy and Resources	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 -	45	Key Financial	Adult Social Care	Delivery of Better Lives programme,

Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
Payments to Independent Residential Homes		Systems		becoming an efficient and enterprising council
Payroll	100	Key Financial Systems	Civic Enterprise Leeds/Cross-Cutting	Becoming an efficient and enterprising council
Housing Benefits (Accounting and Subsidy; Assessment and Payments including local welfare support)	90	Key Financial Systems	Citizens and Communities	Becoming an efficient and enterprising council, supporting communities and tackling poverty
Benefits Counter Fraud	18	Key Financial Systems	Citizens and Communities	Becoming an efficient and enterprising council
Treasury Management & Bankline	23	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Creditors (including duplicate payment central controls and purchasing card central controls)	100	Key Financial Systems	Civic Enterprise Leeds/Cross-Cutting	Becoming an efficient and enterprising council
Capital Programme Controls	18	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Council Tax (including localisation)	45	Key Financial Systems	Citizens and Communities	Becoming an efficient and enterprising council
Business Rates	45	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Key Financial Systems: Year-End Reconciliations	40	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Housing Rents	23	Key Financial Systems	Environment and Housing	Becoming an efficient and enterprising council
Bank Reconciliation & Cash Book	23	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Financial Management Central Controls	18	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
Sundry Income	72	Key Financial Systems	Strategy and Resources/Cross-Cutting	Becoming an efficient and enterprising council
Total Mobile	30	Key Financial Systems	Civic Enterprise Leeds	Becoming an efficient and enterprising council
Income Management System	23	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council
External Audit Liaison	5	Key Financial Systems	Strategy and Resources	Becoming an efficient and enterprising council

Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
<b>Total Key Financial Systems</b>	<b>718</b>			
<b>Grants and other Head of Audit Assurances</b>				
West Yorkshire Pension Fund Return	5	Grants and other Head of Internal Audit Assurances	Civic Enterprise Leeds	Becoming an efficient and enterprising council
Public Health England – St Anne’s Alcohol Services Grant	6	Grants and other Head of Internal Audit Assurances	Public Health	Becoming an efficient and enterprising council; delivery of Better Lives programme; supporting communities and tackling poverty
Adoption Reform Grant	5	Grants and other Head of Internal Audit Assurances	Children’s Services	Becoming an efficient and enterprising council; building a child friendly city
Local Transport Capital Block Funding Grant (Integrated Transport and Highway Maintenance)	9	Grants and other Head of Internal Audit Assurances	Strategy and Resources	Becoming an efficient and enterprising council; promoting sustainable and inclusive economic growth
Local Pinch Point Fund	5	Grants and other Head of Internal Audit Assurances	City Development	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
Additional Highways Maintenance Funding	5	Grants and other Head of Internal Audit Assurances	City Development	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
Severe Weather Recovery Scheme	5	Grants and other Head of Internal Audit Assurances	City Development	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
Flood and Coastal Risk Management Growth Fund Allocation	7	Grants and other Head of Internal Audit Assurances	Strategy and Resources	Becoming an efficient and enterprising council
West Yorkshire Local Broadband Plan	7	Grants and other Head of Internal Audit Assurances	Strategy and Resources	Promoting sustainable and inclusive economic growth, becoming an efficient and enterprising council
Education Funding Authority (EFA) Local Authority Use of Funds - Grant Return	4	Grants and other Head of Internal Audit Assurances	Children's Services	Building a child friendly city, becoming an efficient and enterprising council

Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
CFO Statement				
West Yorkshire Combined Authority Treasury Management Assurance	2	Grants and other Head of Internal Audit Assurances	Strategy and Resources	Becoming an efficient and enterprising council; promoting sustainable and inclusive economic growth
Lord Mayors Charity	8	Grants and other Head of Internal Audit Assurances	Strategy and Resources	Becoming an efficient and enterprising council
Local Authority Bus Subsidy Ring Fenced (Revenue) Grant	9	Grants and Other Chief Audit Executive Assurances	Civic Enterprise Leeds	Becoming an efficient and enterprising council; promoting sustainable and inclusive economic growth
Troubled Families	16	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 Head of Audit Assurances</b>	<b>108</b>			
<b>Compliance</b>				
Overtime	25	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Agency Staff	30	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Grants to Organisations	25	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Income from Cemeteries and Crematoria	13	Compliance	City Development	Becoming an efficient and enterprising council
Income from hire of rooms	10	Compliance	Cross – Cutting	Becoming an efficient and enterprising council
Approval and payment of commissioned services	18	Compliance	Children's Services	Becoming an efficient and enterprising council; building a child friendly city
Pay Protection	15	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Payroll Variations	25	Compliance	Cross – Cutting	Becoming an efficient and enterprising council

Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
Travel and Subsistence	50	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Asset Verification (Desirable Items)	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
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
Nursery Fees Follow Up Review	10	Compliance	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Other Hired and Contracted Services Follow Up Review	5	Compliance	Environment and Housing	Becoming an efficient and enterprising council
Kirkgate Open Market Follow Up Review	5	Compliance	City Development	Becoming an efficient and enterprising council; promoting sustainable and inclusive economic growth
Aireborough Leisure Centre Follow Up Review	5	Compliance	City Development	Becoming an efficient and enterprising council
Declaration of Interests - Officers	12	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Directorate Risk Management Arrangements	20	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Key Performance Indicators	15	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
Decision Making - Implementation	15	Compliance	Cross - Cutting	Becoming an efficient and enterprising council
<b>Total Compliance</b>	<b>460</b>			
<b>Procurement</b>				
Procurement central controls Follow Up Review	20	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
Procurement Governance Arrangements	25	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
Off Contract Spend	20	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
Contract Extensions	20	Procurement	Strategy and Resources	Becoming an efficient and enterprising council



Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
EU Procurement Regulations	20	Procurement	Strategy and Resources	Becoming an efficient and enterprising council
<b><u>Contract Reviews (indicative)</u></b>	200			Becoming an efficient and enterprising council
Passenger Transport Contract Follow Up Review	10	Procurement	Civic Enterprise Leeds	Becoming an efficient and enterprising council; building a child friendly city
<b>Total Procurement</b>	<b>315</b>			
<b>Risk Based Audits</b>				
Taxi and Private Hire Licensing	20	Risk Based Audits	Citizens and Communities	Becoming an efficient and enterprising council
Families First Programme	20	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Frameworki	20	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
Better Care Fund	25	Risk Based Audits	Adult Social Care/Public Health	Becoming an efficient and enterprising council; delivery of Better Lives programme
West Yorkshire Combined Authority	20	Risk Based Audits	Citizens and Communities	Becoming an efficient and enterprising council; promoting sustainable and inclusive economic growth
Budget Strategies and Action Plans	50	Risk Based Audits	Cross - Cutting	Becoming an efficient and enterprising council
Planning Applications	35	Risk Based Audits	City Development	Becoming an efficient and enterprising council
New Homes Bonus	25	Risk Based Audits	City Development	Becoming an efficient and enterprising council; promoting sustainable and inclusive economic growth
Bailiffs	20	Risk Based Audits	Cross - Cutting	Becoming an efficient and enterprising council
Community Infrastructure Levy	25	Risk Based Audits	City Development	Becoming an efficient and enterprising council; promoting sustainable and inclusive economic growth
Bequests and Trusts	15	Risk Based Audits	Strategy and Resources	Becoming an efficient and enterprising council
Implementation of the Care Act	20	Risk Based Audits	Adult Social Care	Becoming an efficient and enterprising council; delivery of Better Lives programme
Implementation of new social care database	20	Risk Based Audits	Adult Social Care	Becoming an efficient and enterprising council; delivery of Better Lives programme
Zero based review of services	15	Risk Based Audits	Adult Social Care	Becoming an efficient and enterprising council; delivery of Better Lives programme

*Internal Audit Update Report – Annual Internal Audit Plan 2015-16*

<b>Draft Internal Audit Plan 2015/16</b>				
<b>Audit</b>	<b>2015/16 days</b>	<b>Assurance Block</b>	<b>Directorate</b>	<b>Links to Best Council Objectives</b>
Partner Financial Management Arrangements	25	Risk Based Audits	Cross - Cutting	Becoming an efficient and enterprising council
Health and Safety	20	Risk Based Audits	Cross - Cutting	Becoming an efficient and enterprising council
Temporary Accommodation and Homelessness Follow Up Review	15	Risk Based Audits	Environment and Housing	Becoming an efficient and enterprising council; supporting communities and tackling poverty
Clients' Monies – Learning Disability Community Support Service Follow Up Review	10	Risk Based Audits	Adult Social Care	Becoming an efficient and enterprising council; delivery of Better Lives programme
Other Bank Accounts – Financial Controls	15	Risk Based Audits	Cross - Cutting	Becoming an efficient and enterprising council
Section 151 Responsibilities	25	Risk Based Audits	Strategy and Resources	Becoming an efficient and enterprising council
Safeguarding Arrangements	50	Risk Based Audits	Children's Services	Building a child friendly city, becoming an efficient and enterprising council
<b>Total Risk Based Audits</b>	<b>490</b>			
<b>ICT (including Information Governance)</b>				
Business Application Audits	35	ICT	Cross - Cutting	Becoming an efficient and enterprising council
Small system developments	30	ICT	Cross - Cutting	Becoming an efficient and enterprising council
Cloud Computing	10	ICT	Cross - Cutting	Becoming an efficient and enterprising council
Duplicate Payments Review	5	ICT	Cross - Cutting	Becoming an efficient and enterprising council
Pro-Active Data Analytics Work	100	ICT	Cross - Cutting	Becoming an efficient and enterprising council
ICT Equipment Purchasing and Disposal Follow Up Review	5	ICT	Strategy and Resources	Becoming an efficient and enterprising council
Information Governance – ICT/Information Governance Toolkit	20	ICT	Strategy and Resources	Becoming an efficient and enterprising council
Information Governance – Security of Electronic Data	30	ICT	Cross - Cutting	Becoming an efficient and enterprising council

Draft Internal Audit Plan 2015/16				
Audit	2015/16 days	Assurance Block	Directorate	Links to Best Council Objectives
Information Governance – Emerging Issues	10	ICT	Citizens and Communities	Becoming an efficient and enterprising council
<b>Total ICT (including Information Governance)</b>	<b>245</b>			
<b><u>Contingency</u></b>				
General Contingency	300	Contingency	Contingency	Becoming an efficient and enterprising council
<b>Total General Contingency</b>	<b>300</b>			
<b>Operational Plan Total – 2015/16</b>	<b>4217</b>			
Secondments	135			Becoming an efficient and enterprising council
<b>Total Resource Plan 2015/16 (Operational Plan plus Secondments)</b>	<b>4352</b>			

### Audit Plan Days by Assurance Block - 2015/16

