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INTRODUCTION

The Review of the System of Internal Control

Internal Audit is part of the Audit & Risk Division of the Resources Directorate. This report is the culmination of the work during the first six months of the year and seeks to provide an opinion on the adequacy of the organisations control environment based on that work and report the incidence of any significant control failings or weaknesses.

Internal audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment, by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.

The scope of Internal Audit's remit includes the organisation's entire control environment. In determining where effort should be concentrated, the Head of Internal Audit must also take account of the organisation's other assurance and monitoring mechanisms, including risk management arrangements, for achieving the organisation's objectives.

Control Environment The control environment comprises the systems of governance, risk management and internal control. The key elements of the control environment includes:

- establishing and monitoring the achievement of the organisation's objectives
- the facilitation of policy and decision-making ensuring compliance with established policies, procedures, laws and regulations – including how risk management is embedded in the activity of the organisation, how leadership is given to the risk management process, and how staff are trained or equipped to manage risk in a way appropriate to their authority and duties
- ensuring the economical, effective and efficient use of resources, and for securing continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness
- the financial management of the organisation and the reporting of financial management
- the performance management of the organisation and the reporting of performance management.

The Half Year Reporting Process

The Corporate Governance and Audit Committee ('the Committee') has responsibility for reviewing the adequacy of the Council's Corporate Governance arrangements, including internal control and formally approving the Annual Governance Statement published alongside the authority's financial statements. Reports issued by Internal Audit are a key source of assurance which provides the Committee with some evidence that the internal control environment is operating as intended. The Annual and Half Year reports issued by Internal Audit to the Committee summarise the key findings of Internal Audit for the period. By reviewing, challenging and monitoring such reports the Committee itself is demonstrating sound governance arrangements and enables it to take appropriate action if needed. It should be noted that Internal Audit will also issue interim reports to the Committee if any significant matters arise which would warrant immediate attention.

As part of the routine Internal Audit reporting process, recommendations are made to Directors if it is felt the Internal Control environment could be improved. In most cases the recommendations are accepted and the systems of control updated.

For the period April 2008 to September 2008 there are no audit issues upon which the Committee needs to take direct action.

Half Year Internal Audit Opinion

From the work undertaken in line with the Risk Based Audit Plan, Internal Audit has reached the opinion that key systems are operating soundly and that there are no fundamental breakdown of controls resulting in material discrepancy.

How Internal Control is reviewed

Internal Audit continues to embrace the risk assessment approach to audit. During the course of the year the risk map of the Authority has been continually updated and used to form the basis of Internal Audit's operational plan for the coming year. The review process draws on key indicators of risks to the organisation and attempts to ensure that suitable audit time and resources are devoted to review the more significant areas. Indicators used in the risk assessment include financial materiality, Strategic and Business Plan objectives, Audit's previous experience and other assurance assessments, the potential for fraud and time since the previous audit. The Corporate Risk Register is used as a key source of information during this process. The audit plan contains a contingency provision that is utilised during the year in response to unforeseen work demands that arise. This risk based approach to audit planning results in a comprehensive range of audits that are undertaken

during the course of the year to support the overall opinion on the control environment. Examples include:

- Corporate governance reviews, including a review of the assurance framework and Annual Governance Statement
- Risk based reviews of all fundamental financial systems that could have a material impact on the accounts (e.g. payroll, creditors)
- Risk based reviews of departmental systems
- Fraud strategy work, responsive fraud and irregularity investigations
- Efficiency reviews
- Procurement audit
- Audits of Council establishments (e.g. schools, Social Services establishments, leisure centres)

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.

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.

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.

SUMMARY OF AUDIT COVERAGE 1st April 2008 – 31st DECEMBER 2008

The following section provides a summary of all reports issued in the period and details the opinion on both the control environment and the assurance that the key controls are being complied with.

Definitions of Audit Assurance

Control Environment Assurance		
Level		Definitions
1	FULL ASSURANCE	There is a sound control environment.
2	SUBSTANTIAL ASSURANCE	There are minor weaknesses in the control environment.
3	MODERATE ASSURANCE	There are some weaknesses in the control environment.
4	LIMITED ASSURANCE	There are some significant weaknesses in the control environment.
5	NO ASSURANCE	There are fundamental weaknesses in the control environment.

Compliance Assurance		
Level		Definitions
1	FULL ASSURANCE	The control environment has operated as intended.
2	SUBSTANTIAL ASSURANCE	The control environment has substantially operated as intended although some minor errors have been detected.
3	MODERATE 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.

There are a number of reviews that have resulted in limited assurance and one where no assurance can be given for compliance with controls in place. The reviews included a number of recommendations that, if implemented, would allow appropriate levels of assurance to be given. Although significant to the control environment in place for the individual system areas that have been audited, these weaknesses are not material enough to have a significant impact on the overall opinion on the adequacy of the Council's control environment.

As would be expected, further reviews in each area are scheduled to be completed before the end of this financial year to ensure that the recommendations have been adopted and the suggested controls are working well in practice.

In order to demonstrate the extent of audit coverage in the year to date and in accordance with the Corporate Governance and Audit Committee's request for such information, attached is a summary of all reports and memo's issued from April to December 2008. For ease of reference these are first sorted into Directorate order and then further ranked by the level of assurance given.

In addition to this summary, further detail has been provided for all reviews where the opinion given is either limited or no assurance.

Reviews where there is Limited or No Assurance

Open Book Review – Children's Services

Limited assurance was provided on the control environment in place during 2007/8 due to weaknesses and system improvements identified in previous audit reviews not being fully addressed. These weaknesses allowed disputes to arise concerning payments due under the contract.

Limited assurance was also provided on compliance with the control environment as the client had insufficient evidence to support payments and outcomes from the contract.

The client function was transferred back to Leeds City Council in April 2008 and since that time internal audit has worked with the client and made a number of recommendations that will ensure there is an appropriate level of monitoring for the remainder of the contract. Internal audit also worked alongside the client to secure improved contract terms and conditions and agreeing an evidence based final account figure for 2007/8. The contract is estimated at £4.45M for 2008/9.

A follow up audit to ensure the contract is being appropriately monitored in accordance with best practice and the revised terms and conditions of the contract is commencing in January 2009.

Sale of Land

Weaknesses in the general control environment were reported in the 2007/8 Annual Internal Audit report and follow up work is planned before the end of this financial year to ensure agreed recommendations have been implemented and are being complied with in practice.

Limited assurance was given for compliance with the control environment for the sale of a piece of land at Sharpe Lane as the file containing the original bids could not be located. Although there were mitigating circumstances in that there had been a number of office moves since the date the original bids were received this meant that internal audit could not give any assurance on this key stage of the process. The Director was asked to consider how the necessary assurance could be provided to demonstrate the best consideration has been received for the disposal. This will be followed up by internal audit at the same time that the control environment is reviewed.

Specialist Inclusive Learning Centre

Limited assurance was given for compliance with the control environment as procedures for the procurement of goods and services, maintenance of attendance registers and the school voluntary fund were not being adhered to. The report was issued to both the school and Education Leeds who would ensure that the recommendations made in the report are implemented.

Estate Management Shops

Limited assurance was provided for the control environment as current procedures are not robust enough to demonstrate consistency of treatment. There is a risk that the Council is not maximising income opportunities and that the criteria for gaining rent credits cannot be fully demonstrated.

No assurance could be given that the control environment was being complied with as there was a lack of consistency and transparency in the awarding of rent credits.

A follow up audit is scheduled for February 2009 to ensure that the recommendations made by internal audit have been appropriately dealt with and new procedures have been fully communicated and are operating well in practice.

Strategic Landlord Management & Assurance Framework

Limited assurance was given for the control environment as the Management Agreement and Performance Management Framework had omissions in the monitoring procedures around governance, decency, responsive repairs and service improvement plans.

Limited assurance was also given for compliance with the control environment as there were a number of key areas of monitoring set out in the Management Agreement and Performance Management Framework that were not being completed.

This was a major piece of work and the Strategic Landlord has submitted a report to the Corporate Governance Board that addresses the points made in the internal audit report. Internal audit are scheduled to undertake another full review of this significant system in February 2009 to ensure the control environment is both sound and operating well in practice.

General Computer Controls – Supporting People

Limited assurance was given for the control environment as there were weaknesses around access controls and data input. A follow up audit is planned for February 2009.

Property Maintenance Open Book Review

Audit reviewed four property maintenance contracts and was able to give moderate assurance for the control environment itself and also moderate assurance for compliance in three cases. Limited assurance was given for compliance with the control environment in one contract as there were a number of examples where controls had not been adhered to.

ALMO

Following on from issues raised in the Annual Internal Audit Report 2007/8, internal audit is working with the strategic landlord, respective ALMOs and the contractor to finalise the 2006/7 claim. This exercise is nearing completion and in December 2008, following challenge by internal audit, the contractor submitted a revised and reduced claim which is currently being reviewed by internal audit and will be the subject of further challenge.

Report Title	Audit Opinion		Directorate	Type	Date Issued
	Control Environment	Compliance			
Burley Willows Day Centre	Substantial	Substantial	Adult Social Care	Report	26/06/08
ESCR Financials General Computer Controls	Substantial	Substantial	Adult Social Care	Report	23/07/08
Calverlands Day Centre	Substantial	Substantial	Adult Social Care	Report	20/08/08
ESCR General Computer Controls	Substantial	Substantial	Adult Social Care	Report	03/10/08
Summary Audit Report - Residential Establishments 2007/08	Substantial	Moderate	Adult Social Care	Report	07/04/08
Healey Croft	Substantial	Moderate	Adult Social Care	Report	07/05/08
Creditors	Substantial	Moderate	Adult Social Care	Report	08/05/08
Rose Farm Day Centre	Substantial	Moderate	Adult Social Care	Report	25/06/08
Cottingley Court	Substantial	Moderate	Adult Social Care	Report	26/06/08
Burley Willows	Substantial	Moderate	Adult Social Care	Report	10/07/08
Rothwell Area Office	Substantial	Moderate	Adult Social Care	Report	10/07/08
Horsforth Day Services	Substantial	Moderate	Adult Social Care	Report	08/08/08
Templors Croft	Substantial	Moderate	Adult Social Care	Report	18/08/08
Musgrave Court	Substantial	Moderate	Adult Social Care	Report	24/11/08
Deputy & Appointee	Moderate	Moderate	Adult Social Care	Report	29/09/08
Queenswood Drive	Moderate	Moderate	Adult Social Care	Report	24/11/08
Community Care	Moderate	Moderate	Adult Social Care	Report	12/05/08
Homecare Audit 2007/08-Invoice Miscoding	Memo	Memo	Adult Social Care	Memo	22/04/08
Reynell Drive	Memo	Memo	Adult Social Care	Memo	19/06/08
Transport Feasibility	Memo	Memo	Adult Social Care	Memo	24/11/08
Roseville Follow Up	Memo	Memo	Adult Social Care	Memo	09/12/08
Hunslet under 3's	Memo	Memo	Adult Social Care	Memo	21/10/08
Departmental Purchasing Procedures	Substantial	Moderate	Chief Executive	Report	12/09/08
Central Performance Management 2007/08 Follow Up	Substantial	Audit relating to CE	Chief Executive	Report	30/05/08
Procurement Unit Central Controls	Moderate	Moderate	Chief Executive	Report	08/08/08
Registrars System Review	Moderate	Audit relating to CE	Chief Executive	Report	21/10/08
Pinfolds Children's Home	Substantial	Moderate	Children's Services	Report	16/09/08
Acorn Lodge Children's Home	Substantial	Moderate	Children's Services	Report	16/09/08
Shakespeare EYC	Moderate	Moderate	Children's Services	Report	08/08/08
Windmill Childrens Centre	Moderate	Moderate	Children's Services	Report	08/10/08
Connexions Contract Openbook Review	Limited	Limited	Children's Services	Report	14/07/08
Children's Transport VFM	VFM Audit	VFM Audit	Children's Services	Report	25/11/08
Direct Payment Policy Dept Implementation 2007/08	Memo	Memo	Children's Services	Memo	07/04/08
Contract Terms and Conditions	Memo	Memo	Children's Services	Memo	28/05/08
Chapel Allerton	Memo	Memo	Children's Services	Report	23/09/08
Temple Newsam House	Substantial	Substantial	City Development	Report	09/12/08
Sundry Income	Substantial	Moderate	City Development	Report	02/04/08
The Carriageworks	Substantial	Moderate	City Development	Report	13/11/08
Gateway Yorkshire	Substantial	Moderate	City Development	Report	17/11/08
Wetherby Leisure Centre	Substantial	Moderate	City Development	Report	24/11/08
Tropical World Unannounced	Substantial	Moderate	City Development	Report	24/11/08

Kirkstall Leisure Centre Establishment	Substantial	Moderate	City Development	Report	04/12/08
City Art Gallery	Substantial	Moderate	City Development	Report	12/12/08
Sale of Land D Car park	Moderate	Moderate	City Development	Report	29/09/08
South Leeds Sport Centre	Moderate	Moderate	City Development	Report	07/10/08
Tropical World Cafe Unannounced	Moderate	Moderate	City Development	Report	24/11/08
Discovery Centre	Moderate	Moderate	City Development	Report	04/12/08
City Museum	Moderate	Moderate	City Development	Report	09/12/08
Sale of Land sharp Lane	Moderate	Limited	City Development	Report	29/09/08
Strategic Design Alliance Governance Arrangement Review	Moderate	Audit relating to CE	City Development	Report	10/04/08
John Charles Centre for Sport	Cash up only	Substantial	City Development	Report	24/11/08
City Development Asset Fraud Strategy	Memo	Memo	City Development	Memo	21/08/08
Follow Up of Crowd Control & Security	Memo	Memo	City Development	Memo	04/09/08
Lettings Unit-Youth & Community Buildings	Memo	Memo	City Development	Memo	12/09/08
Lotherton Hall	Memo	Memo	City Development	Memo	12/11/08
Equality & Diversity Strategy	Substantial	Substantial	Cross Cutting	Report	14/04/08
Local Public Service Arrangement LPSA 2 Targets 2007/2008	Moderate	Moderate	Cross Cutting	Report	10/04/08
Audit of West SILC	Substantial	Substantial	Education Leeds	Report	09/04/08
Whingate Primary School	Substantial	Substantial	Education Leeds	Report	09/04/08
Ninelands Primary School	Substantial	Substantial	Education Leeds	Report	17/04/08
Parklands Primary School	Substantial	Substantial	Education Leeds	Report	17/04/08
Hunslet Moor Primary School	Substantial	Substantial	Education Leeds	Report	25/04/08
Cookridge Primary School	Substantial	Substantial	Education Leeds	Report	23/05/08
Schools Payroll 07/08	Substantial	Substantial	Education Leeds	Report	23/05/08
Methley Primary School	Substantial	Substantial	Education Leeds	Report	03/06/08
EL Payroll	Substantial	Substantial	Education Leeds	Report	22/07/08
Bankside Primary	Substantial	Substantial	Education Leeds	Report	17/10/08
Brownhill Primary School	Substantial	Substantial	Education Leeds	Report	11/11/08
Adel Primary	Substantial	Substantial	Education Leeds	Report	25/11/08
Creditors	Substantial	Moderate	Education Leeds	Report	15/04/08
Pudsey Primrose Hill Primary School	Substantial	Moderate	Education Leeds	Report	14/05/08
Templensam Halton Primary School	Substantial	Moderate	Education Leeds	Report	14/05/08
St Bartholomews C of E Primary School	Substantial	Moderate	Education Leeds	Report	28/05/08
John Jamieson SILC	Substantial	Moderate	Education Leeds	Report	05/06/08
Templemoor High	Substantial	Moderate	Education Leeds	Report	10/07/08
Benton Park High School	Substantial	Moderate	Education Leeds	Report	22/07/08
Education Leeds Procurement	Substantial	Moderate	Education Leeds	Report	13/08/08
Priesthorpe High School	Moderate	Substantial	Education Leeds	Report	20/10/08
Hillcrest Primary School	Moderate	Substantial	Education Leeds	Report	24/10/08
Carr Manor High School	Moderate	Substantial	Education Leeds	Report	25/11/08
Windmill Primary School	Moderate	Substantial	Education Leeds	Report	28/11/08
Morley Newlands Primary School	Moderate	Moderate	Education Leeds	Report	22/04/08
Deighton Gates Primary School	Moderate	Moderate	Education Leeds	Report	25/04/08
Hovingham Primary School	Moderate	Moderate	Education Leeds	Report	25/04/08
Cottingley Primary School	Moderate	Moderate	Education Leeds	Report	28/04/08
Sharp Lane Primary School	Moderate	Moderate	Education Leeds	Report	29/04/08

Cookridge Primary School	Moderate	Moderate	Education Leeds	Report	29/04/08
St Matthews CoE Aided Primary School	Moderate	Moderate	Education Leeds	Report	29/04/08
Horsforth School Specialist Science	Moderate	Moderate	Education Leeds	Report	30/04/08
Chapel Allerton Primary School	Moderate	Moderate	Education Leeds	Report	30/04/08
Oulton Primary School	Moderate	Moderate	Education Leeds	Report	01/05/08
Birchfield Primary School	Moderate	Moderate	Education Leeds	Report	14/05/08
Hugh Gaitskell Primary School	Moderate	Moderate	Education Leeds	Report	14/05/08
Kerr Mackie School	Moderate	Moderate	Education Leeds	Report	19/06/08
Hollybank Primary	Moderate	Moderate	Education Leeds	Report	02/07/08
St Augustines Breakfast Club	Moderate	Moderate	Education Leeds	Report	15/07/08
Bramley St Peters CoE Primary	Moderate	Moderate	Education Leeds	Report	22/07/08
Crawshaw High School	Moderate	Moderate	Education Leeds	Report	22/07/08
Ralph Thoresby High School	Moderate	Moderate	Education Leeds	Report	12/08/08
Allerton Grange High School	Moderate	Moderate	Education Leeds	Report	09/10/08
Middleton Primary	Moderate	Moderate	Education Leeds	Report	20/10/08
John Smeaton High School	Moderate	Moderate	Education Leeds	Report	20/10/08
Ebor Gardens Primary School	Moderate	Moderate	Education Leeds	Report	24/10/08
Wortley High School	Moderate	Moderate	Education Leeds	Report	18/11/08
Meadowfield Primary School	Moderate	Moderate	Education Leeds	Report	28/11/08
Broomfield SILC	Moderate	Limited	Education Leeds	Report	14/05/08
Corporate Governance	Moderate	Audit relating to CE	Education Leeds	Report	16/07/08
Kerr Mackie Primary	Memo	Memo	Education Leeds	Memo	07/08/08
Certificate for CFO's Financial Management Standard Assurance Statement	Memo	Memo	Education Leeds	Memo	18/08/08
Orchard System General Computer Controls	Substantial	Substantial	Environment & Neighbourhoods	Report	24/07/08
Departmental Purchasing Review	Substantial	Moderate	Environment & Neighbourhoods	Report	08/05/08
Neighbourhood Housing Office Functions Summary Report	Substantial	Moderate	Environment & Neighbourhoods	Report	18/06/08
Safer Leeds Drugs Team	Moderate	Substantial	Environment & Neighbourhoods	Report	20/05/08
Supporting People	Moderate	Substantial	Environment & Neighbourhoods	Report	24/09/08
Temporary Accommodation - Homeless Service 2007/2008	Moderate	Moderate	Environment & Neighbourhoods	Report	30/05/08
Sundry Income	Moderate	Moderate	Environment & Neighbourhoods	Report	09/05/08
Estate Management Shops Rent Creditors)	Limited	No Assurance	Environment & Neighbourhoods	Report	09/09/08
Strategic Landlord -Review of the ALMO Performance Management & Assurance Framework	Limited	Limited	Environment & Neighbourhoods	Report	17/06/08
Supporting People General Computer Controls	Limited	Audit relating to CE	Environment & Neighbourhoods	Report	02/10/08
Use of Vouchers For Leaseholders Feedback	Memo	Memo	Environment & Neighbourhoods	Memo	07/07/08
Financial Vetting UBU Assessment Reports from Experian	Memo	Memo	Environment & Neighbourhoods	Report	11/11/08
Beeston Primary	Pass	Pass	FMSIS Education Leeds	Report	03/04/08
Pudsey Primrose Hill Primary	Pass	Pass	FMSIS Education Leeds	Report	03/04/08
Methley Primary School	Pass	Pass	FMSIS Education Leeds	Report	03/04/08
Hunslet Moor Primary School	Pass	Pass	FMSIS Education Leeds	Report	03/04/08
Morley Newlands Primary School	Pass	Pass	FMSIS Education Leeds	Report	03/04/08
Cookridge	Pass	Pass	FMSIS Education Leeds	Report	07/04/08
West Leeds	Pass	Pass	FMSIS Education Leeds	Report	09/04/08
St Bartholomew's CofE Voluntary	Pass	Pass	FMSIS Education Leeds	Report	14/04/08
Birchfield	Pass	Pass	FMSIS Education Leeds	Report	14/04/08
Hugh Gaitskell Primary School	Pass	Pass	FMSIS Education Leeds	Report	14/04/08

Kerr Mackie	Pass	Pass	FMSIS Education Leeds	Report	14/04/08
Whingate Primary School	Pass	Pass	FMSIS Education Leeds	Memo	17/04/08
Hovingham Primary	Pass	Pass	FMSIS Education Leeds	Memo	17/04/08
Greenmount Primary	Pass	Pass	FMSIS Education Leeds	Memo	17/04/08
St Matthew CoE Aided Primary School	Pass	Pass	FMSIS Education Leeds	Report	17/04/08
East Ardsley Primary School	Pass	Pass	FMSIS Education Leeds	Report	23/04/08
Greenmount Primary School	Pass	Pass	FMSIS Education Leeds	Report	07/05/08
Birchfield Primary School	Pass	Pass	FMSIS Education Leeds	Report	14/05/08
Hugh Gaitskell Primary School	Pass	Pass	FMSIS Education Leeds	Report	21/05/08
St Bartholomews	Pass	Pass	FMSIS Education Leeds	Report	21/05/08
Hollybush	Pass	Pass	FMSIS Education Leeds	Memo	02/07/08
Sharp Lane	Pass	Pass	FMSIS Education Leeds	Memo	15/07/08
Blackgates Primary School	Pass	Pass	FMSIS Education Leeds	Report	22/07/08
Pudsey Grangefield	Pass	Pass	FMSIS Education Leeds	Report	22/07/08
Sharp Lane Primary School	Conditional Pass	Conditional Pass	FMSIS Education Leeds	Report	07/04/08
Blackgates Primary	Conditional Pass	Conditional Pass	FMSIS Education Leeds	Report	23/04/08
Chapel Allerton Primary School	Conditional Pass	Conditional Pass	FMSIS Education Leeds	Report	23/04/08
Fairer Charging Assessments	Substantial	Substantial	Resources	Report	23/04/08
Non Domestic Rates 2007/08	Substantial	Substantial	Resources	Report	19/06/08
Counter Fraud 2007/08	Substantial	Substantial	Resources	Report	09/04/08
Central Creditors Unit 2007/08	Substantial	Substantial	Resources	Report	15/04/08
Council Tax	Substantial	Substantial	Resources	Report	17/04/08
Assessment & Payments	Substantial	Substantial	Resources	Report	17/04/08
Leeds Benefits Service Financial Assessments	Substantial	Substantial	Resources	Report	23/04/08
Bank Reconciliation & Cashbook	Substantial	Substantial	Resources	Report	28/05/08
Housing Benefits Overpayments 2007/08	Substantial	Substantial	Resources	Report	04/06/08
Financial Management Central Controls 2007/08	Substantial	Substantial	Resources	Report	22/08/08
Control Account Reconciliations	Substantial	Moderate	Resources	Report	07/04/08
Accounting & Subsidy	Substantial	Moderate	Resources	Memo	28/04/08
General Computer Controls FAB,SAP,Academy,Powersolve&IMS	Substantial	Moderate	Resources	Report	24/07/08
Resources-Departmental Purchasing Procedures	Substantial	Moderate	Resources	Report	12/09/08
Central Risk Management	Moderate	Substantial	Resources	Report	04/06/08
Capital 2007/08	Moderate	Moderate	Resources	Report	30/05/08
Sundry Income Central Controls	Moderate	Moderate	Resources	Report	02/04/08
BSC Payroll 07/08	Moderate	Moderate	Resources	Report	23/05/08
Capital Programme	Moderate	Moderate	Resources	Report	10/07/08
VFM Property Maintenance In-house Open Book Review	Moderate	Moderate	Resources	Report	23/07/08
VFM Property Maintenance External Open Book Review	Moderate	Moderate	Resources	Report	23/07/08
VFM Property Maintenance External Open Book Review	Moderate	Moderate	Resources	Report	23/07/08
VFM Property Maintenance External Open Book Review	Moderate	Moderate	Resources	Report	23/07/08
VFM Property Maintenance External Open Book Review	Moderate	Limited	Resources	Report	23/07/08
Integrity of Accounts	Moderate	Substantial	Resources	Report	02/04/08
Project Assurance	Moderate	Substantial	Resources	Report	07/05/08
Housing Overpayments	Moderate	Audit relating to CE	Resources	Report	04/06/08
Health & Safety Central Controls	Moderate	Audit relating to CE	Resources	Report	12/09/08

Property Maintenance VFM Review	VFM	VFM	Resources	Report	14/07/08
Treasureships Follow Up.	No Opinion given	No Opinion given	Resources	Report	21/10/08
Sundry Income Year End Rec	Memo	Memo	Resources	Memo	07/07/08
Treasury Management & Bankline Half Year Testing	Memo	Memo	Resources	Memo	28/05/08
Money Laundering - Policy	Memo	Memo	Resources	Memo	16/06/08
Creditor Year End REC	Memo	Memo	Resources	Memo	19/06/08
Council Tax Rec	Memo	Memo	Resources	Memo	15/07/08
NNDR Year End Rec	Memo	Memo	Resources	Memo	15/07/08
Bank & Cash Book Reconciliation 07/08	Memo	Memo	Resources	Memo	22/07/08
Treasury MGT Year End	Memo	Memo	Resources	Memo	29/07/08
IT Misuse Fraud Strategy	Memo	Memo	Resources	Memo	11/08/08
Single Sign on 07/08	Memo	Memo	Resources	Memo	11/08/08
Year End Reconciliation of Income Management	Memo	Memo	Resources	Memo	11/08/08
Implications of Corporate Manslaughter Act	Memo	Memo	Resources	Memo	15/08/08
Leeds Benefit Service Year End Reconciliation	Memo	Memo	Resources	Memo	01/10/08