

LEEDS CITY COUNCIL

INTERNAL AUDIT ANNUAL REPORT AND OPINION

2010/11

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Section 1

INTRODUCTION

1.1 The Annual Reporting Process

Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. On behalf of the Corporate Governance & Audit Committee (CG&AC) and the Director of Resources, Internal Audit acts as an assurance function providing an independent and objective opinion to the organisation on the entire 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.

Internal Audit is part of the Audit & Risk Division of the Resources Directorate. This report is the culmination of the work during the course of the year and seeks to provide an opinion on the adequacy of the control environment and report the incidence of any significant control failings or weaknesses. The report also gives an overview of audit performance during the year and outlines the proposed risk based Internal Audit Plan for 2011/12 for approval by the CG&AC.

1.2 Requirement for Internal Audit

The organisation has a duty to maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control. This role is complemented by initiatives aimed at promoting effective corporate governance.

In 2006, CIPFA published a revised Code of Practice for Internal Audit in Local Government in the UK. The guidance accompanying the Accounts and Audit Regulations 2003 referred to this code as representing "proper internal audit practices". The Code defines the way in which the internal audit service should be established and undertaken, encompassing organisational and structural aspects.

The Accounts and Audit (England) Regulations 2011 which came into force on the 31st March 2011 and revoke the Accounts and Audit Regulations (England) 2003 maintain the requirement for relevant bodies to have a sound system of internal control and conduct a review at least once a year of the effectiveness of the system of internal control.

The 2011 regulations require bodies to conduct, at least once a year, a review of the effectiveness of their internal audit to consider this as part of the consideration of the system of internal control by a committee of the body, or by the body as a whole.

Section 2

REVIEW OF INTERNAL CONTROL AND OPINION

This section sets out the opinion on the adequacy and effectiveness of the control environment, how internal control is reviewed and the basis for the assurance provided in the opinion. It also provides a summary of completed audit reviews.

2.1 Opinion 2010/2011

The Code of Practice for Internal Audit in Local Government in the UK 2006 states that the Head of Audit must provide a written report to those charged with governance timed to support the Statement on Internal Control (now the Annual Governance Statement). This report must include an opinion on the overall adequacy and effectiveness of the organisation's control environment, presenting a summary of how that opinion is derived including reliance placed on work by other assurance bodies.

The internal control environment, including the key financial systems, is well established and continues to operate well in practice.

At the time of writing this report there are no outstanding significant issues arising from the work undertaken by internal audit.

However, no system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance.

2.2 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 challenged 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. 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 of reviews undertaken include:

- Risk based reviews of all fundamental financial systems that could have a material impact on the accounts (e.g. payroll, creditors);
- Internal Control and Compliance reviews;
- Risk based reviews of departmental systems;
- Fraud strategy work, responsive fraud and irregularity investigations;
- 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.

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

Definitions of Audit Assurance

Control Environment Assurance		
Level		Definitions
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.

Organisational impact is reported as either Major, Moderate or Minor. Any reports with major organisational impacts are reported to Corporate Leadership Team along with the appropriate directorate's agreed action plan and then to CG&AC as part of the bi-monthly report.

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.

The merging of the Business Process Re-engineering (BPR) team into the Section during May 2010 has provided the opportunity to undertake a number of business analysis/efficiency reviews in addition to more traditional value for money (VFM) work. These types of review are in high demand within the authority, particularly with the need for real innovation across the public sector.

The VFM approach used by External Audit includes responsibilities for audited bodies to put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources. This approach endorses the use of business process re-engineering techniques to improve processes and structures as an example of one of the characteristics of proper arrangements to improve efficiency and productivity.

Work done on Business Analysis and VFM in Leeds needs to both drive lean systems and give assurances on the control environment. The aim is to achieve four generic outcomes from each review:

- An 'as is' picture of the current system and processes. To include understanding and agreeing key outcomes and reviewing the policies and procedures that drive the culture, eligibility etc.;
- The 'to be' stage. A lean, efficient system where resources are geared towards achieving agreed outcomes and management controls are timely and effective;
- Understanding the sensitivity of change, such as demand, and the service's ability to both achieve agreed outcomes and budget;
- An assurance on the Internal Control Environment. Then internal audit can compliance check key controls.

To ensure this work adds value to the level of overall assurance, it is essential that the team is working on areas of key risk to the organisation.

2.3 Basis of Assurance

The annual opinion on the adequacy and effectiveness of the control environment for 2010/11 is based on the findings and assurance provided by the schedule of reviews undertaken throughout the year (details of each area of assurance are given below and the summary of completed audit reviews section includes a table of reports issued in the period on which the opinion is based.)

For each area of assurance, there have been instances where the control environment was not strong enough or complied with sufficiently to prevent risks to the organisation. In these cases, Internal Audit has made recommendations to further improve the systems of control and compliance.

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 at the year end.

Further reviews in each area where limited assurance has been given are scheduled to be completed to ensure that the recommendations have been adopted and the suggested controls are working well in practice.

2.3.1 Key Financial Systems

An annual review of each of the authority's key financial systems is undertaken to provide evidence supporting the internal audit opinion on the adequacy of the organisation's control environment.

As in previous years, the key financial systems subject to audit were agreed in advance with the authority's external auditors KPMG as they review this work and use this as a key source of assurance on the organisation. KPMG have reviewed internal audit's work on key financial systems in 2010/11 and have confirmed that it fully meets their requirements in terms of timeliness, quality and supporting evidence. KPMG reported that they:

"have been able to place full reliance on the work undertaken which reduces the impact on other officers at the Authority. We did not identify any significant issues with internal audit's work and are pleased to report that we are again able to place full reliance on internal audit's work of the key financial systems"

Audit coverage during the year has provided sufficient evidence to conclude that the key financial control systems are sound and that, in the main, these controls continue to work well in practice although there are some areas where improvements are necessary. The level of assurance provided for the all key financial systems reviews was acceptable or higher and in all cases an action plan has been agreed with the

appropriate officers that, if implemented, will give substantial control environment assurance.

2.3.2 Cross Cutting Assurances

Internal audit has reviewed a number of key corporate functions which give cross cutting assurances in their own right. These are areas such as procurement, performance management, monitoring of key partnerships, financial management and human resources. These reviews included assessing the arrangements to ensure that their policies and procedures are:

- up to date;
- fit for purpose;
- effectively communicated;
- routinely complied with across the organisation;
- monitored

These reviews provide evidence based assurance on the key policies and procedures that underpin the control environment. Where weaknesses were identified, action plans were agreed with the appropriate officers to improve the level of assurance provided. There were no significant issues highlighted in these areas.

2.3.3 Internal Control and Compliance

Internal audit work on internal control and compliance is fundamental to the assurance framework as it provides assurance (via a series of compliance checks) on whether key policies and procedures are being complied within practice across all Directorates and is therefore a key element of the annual opinion on the overall adequacy and effectiveness of the control environment.

2.3.4 Schools

It is important that each school has an appropriate set of organisational and financial controls in place that Governors can place reliance upon in their responsibility for the financial management of schools. Assurance is required for the Authority that the arrangements in individual schools are adequate and operating effectively.

Internal audit can not review each school every year so a sample of visits are undertaken based on a risk assessment for audit coverage including a number of factors such as time since previous audit.

The reviews provide assurance that schools are operating financial procedures which are in line with current guidelines as set out in Schools' Financial Regulations, Contract Procedure Rules, Audit Commission and OFSTED reports and best practice.

The reviews focus on specific key controls which should be in place to provide assurance that the systems are sound and can be relied upon.

2.3.5 Unannounced visits

A sample of visits covering different types of establishment are carried out each year. These provide assurance over the adequacy of income and cash controls.

2.3.6 Contract Audit

Internal audit provides assurance on individual contracts that contract conditions and objectives/outcomes are being met, value for money is being achieved, contracts are delivered on time, within budget and meet stakeholders' expectations.

2.3.7 Business Analysis/VFM

This area of work involves defining more efficient systems in addition to giving assurances on the internal control environment where possible.

It also provides assurance that there are arrangements within the Authority to improve efficiency and productivity.

During the year, business analysis reviews have been undertaken within Resources, Environment and Neighbourhoods, and Adult Social Care Directorates.

These have identified opportunities for improvements to business processes and provided details of associated potential efficiency savings.

2.3.7 Anti Fraud and Corruption

The anti fraud and corruption work undertaken includes both proactive anti fraud and corruption work (fraud strategies) and reactive work (investigations.)

In addition, internal audit review the Authority's fraud and corruption arrangements to ensure they are in line with best practice. There is a Counter Fraud and Investigations team strategy and Counter Fraud and Corruption Action Plan for proactive and reactive fraud work that includes details of resource implications and prioritises work accordingly to ensure the risk of fraud is managed effectively with available resources. Proactive fraud exercises, duplicate payments work and participation in the National Fraud Initiative (NFI) provide assurance that the Authority is making every effort to detect potential fraud and prevent its recurrence.

This area of audit work also provides assurance on the ethical framework within the Council which seeks to improve standards of conduct. This, combined with staffing policies, should therefore reduce the likelihood of fraud.

2.3.8 Annual Governance Statement (AGS)

In June 2007 CIPFA, in conjunction with the Society of Local Authority Chief Executives (SOLACE), published Delivering Good Governance in Local Government: Framework. The Department for Communities and Local Government has determined that this guidance represents proper practice.

Consequently, the CG&AC should seek assurance that this guidance has been followed to compile the AGS.

Internal Audit reviews the corporate governance evidence framework (Leeds Governance Framework - LGF) to confirm that there is evidence to indicate that policies, procedures and systems are in place for corporate governance to be effective within the Council. Internal Audit has not yet undertaken the review of the LGF but will complete this piece of work shortly.

2.4 Summary of Completed Audit Reviews

This section provides a summary of all reports issued since 1st June 2010. The audit reviews completed from 1st April 2010 to 31st May 2010 were reported to the CG&AC in the Internal Audit Annual Report for 2009/10.

Further reviews in each area where limited assurance has been given are scheduled to be completed to ensure that the recommendations have been adopted and the suggested controls are working well in practice.

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
Key Financial Systems					
Business Support Centre - Central Payments	Substantial Assurance	Substantial Assurance	Minor	Resources	03/06/2010
Central & Corporate Functions - Sundry Income	Acceptable Assurance	Acceptable Assurance	Moderate	Resources	08/06/2010
Creditors - Adult Social Care	Good Assurance	Acceptable Assurance	Minor	Adult Social Care	15/06/2010
Creditors - City Development	Substantial Assurance	Good Assurance	Minor	City Development	15/06/2010
General Computer Controls – Financial Management System, SAP, Academy, Powersolve & Income Management System	Substantial Assurance	Substantial Assurance	Minor	Resources	22/06/2010
Financial Management — Central Controls	Substantial Assurance	Substantial Assurance	Minor	Resources	08/07/2010
Capital Programme Controls	Acceptable Assurance	Acceptable Assurance	Moderate	Resources	09/07/2010
Bank Reconciliation and Cashbook Audit	Substantial Assurance	Substantial Assurance	Minor	Resources	20/07/2010

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
Community Care Homecare – East North East Area Wedge	Acceptable Assurance	Limited Assurance	Major	Adult Social Care	09/08/2010
Creditors	Substantial Assurance	Acceptable Assurance	N/A	Education Leeds	25/08/2010
Income Management System	Substantial Assurance	N/A	Minor	Resources	17/12/2010
Housing Benefits Assessment and Payments	Substantial Assurance	N/A	Minor	Resources	01/03/2011
Housing Rents	Good Assurance	Good Assurance	Minor	Environment and Neighbourhoods	28/03/2011
Resources Sundry Income	Acceptable Assurance	Acceptable Assurance	Moderate	Resources	26/04/2011
Central Sundry Income	Substantial Assurance	N/A	Minor	Resources	05/05/2011
Business Support Centre - Payroll Services	Good Assurance	Good Assurance	Good	Resources	05/05/2011
Non Domestic (Business) Rates	Substantial Assurance	N/A	Minor	Resources	12/05/2011
Business Analysis and VFM					
HR Disciplinary Process	N/A			Resources	21/07/2010
Streetscene Performance Related Pay Process	N/A			Environment & Neighbourhoods	09/11/2010
Housing Options	Acceptable Assurance	N/A	Minor	Environment & Neighbourhoods	14/12/2010
Streetscene Performance Related Pay Process Follow Up	N/A			Environment & Neighbourhoods	22/12/2010
Review of IT Equipment Purchasing & Disposal	N/A			Resources	03/02/2011
Changing The Workplace Environment and Neighbourhoods Face to Face Customer Access Merrion House – Service Readiness	N/A			Environment & Neighbourhoods	28/02/2011
Changing the Workplace: Face to Face Customer Access - Education Leeds School Admissions Service Readiness	N/A			Education Leeds	13/04/2011
Purchase to Pay	N/A			Resources	13/04/2011
Revenues and Benefits Systems Thinking Review	N/A			Resources	19/04/2011
Adult Social Care As-is Analysis: <ul style="list-style-type: none"> • Adults Reviewing Team • Assistive Technology • Care Communications Centre • Finance • Financial Assessment and Benefits Team • Safeguarding Unit 	N/A			Adult Social Care	April 2010 – March 2011
Internal Control and Compliance					

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
Children and Young People's Social (CYPSC) Care Service - Placement Payments	Limited Assurance	N/A	Moderate	Children's Services	08/06/2010
Adult Social Care - purchase orders	N/A	Acceptable Assurance	Minor	Adult Social Care	17/06/2010
Environment & Neighbourhoods - purchase orders	N/A	Acceptable Assurance	Minor	Environment and Neighbourhoods	17/06/2010
Adult Social Care Budget Pressures ¹	Acceptable Assurance	Limited Assurance	Major	Adult Social Care	26/06/2010
Chapelton Children's Centre	Good Assurance	Acceptable Assurance	Minor	Children's Service	28/06/2010
Taxi and Private Hire Licensing Compliance Audit	Limited Assurance	Good Assurance	Moderate	Chief Executive	13/07/2010
Area Committees	Good Assurance	N/A	Minor	Environment and Neighbourhoods	15/07/2010
Suffolk Court care Home for Older People follow up	Acceptable Assurance	Limited Assurance	Minor	Adult Social Care	23/07/2010
Environmental Audit System — Systems Based Audit	Substantial Assurance	Substantial Assurance	Minor	City Development	28/07/2010
Leeds Early Years/Integrated Youth Support Service— Follow up Audit	Acceptable Assurance	N/A	N/A	Children's Service	28/07/2010
Local Enterprise Growth Initiative Performance Indicator	Acceptable Assurance	Limited Assurance	Minor	City Development	04/08/2010
Claims and Compliance Section — Follow Up Review	Acceptable Assurance	N/A	N/A	Environment and Neighbourhoods	04/08/2010
National Indicator 131 – Delayed transfers of care from hospitals	Acceptable Assurance	Acceptable Assurance	Minor	Adult Social Care	05/08/2010
Rents and Leases	Good Assurance	Acceptable Assurance	Minor	City Development	06/08/2010
National Indicator 145 - Adults with learning disabilities in settled accommodation.	Acceptable Assurance	Limited Assurance	Minor	Adult Social Care	14/09/2010
Members' Allowances	Substantial Assurance	Substantial Assurance	Minor	Chief Executive	15/09/2010
Major adaptations (Private Homes) Follow Up Review	Good Assurance	Substantial Assurance	Minor	Environment and Neighbourhoods	25/10/2010
Key Performance Indicator NI61 - timeliness of placement for adoptions follow up Audit	Good Assurance	Good Assurance	N/A	Children's Service	09/11/2010
Care Ring Follow Up Review	Limited Assurance	Limited Assurance	Minor	Environment and Neighbourhoods	09/11/2010
Children's Services – Key Performance Indicators Review	Acceptable Assurance	Acceptable Assurance	Minor	Children's Service	07/12/2010
Human Resources File Review	Good Assurance	Limited Assurance	Moderate	Resources	08/12/2010
Financial Monitoring of Direct Payments and personalised budgets	Good Assurance	N/A	Minor	Adult Social Care	11/02/2011
Corporate Property Management Services - Repairs and Maintenance	Limited Assurance	Limited Assurance	Minor	Resources	21/03/2011

¹ Reported to CG&AC in the Internal Audit Annual Report 2009/10

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
Central Interpretation and Translation Unit	Acceptable Assurance	N/A	Minor	Chief Executive	05/05/2011
Key & Major Decisions follow up Audit	Good Assurance	N/A	Minor	Resources	11/05/2011
Contract Audit					
Beeston Phase 5 Group Repairs Audit	Good Assurance	Acceptable Assurance	Minor	Environment and Neighbourhoods	03/06/2010
Review of Swarcliffe Private Finance Initiative	Acceptable Assurance	Acceptable Assurance	Moderate	Environment and Neighbourhoods	08/06/2010
East Leeds Link Road Contract Audit	Good Assurance	Acceptable Assurance	Moderate	City Development	20/08/2010
Open Book Review Youth Services Provider	Limited	No Assurance	Moderate	Children's Services	05/04/2011
Cross Cutting Assurances					
Procurement Unit Central Controls	Acceptable Assurance	Acceptable Assurance	Moderate	Chief Executive	04/08/2010
Central Monitoring of Key Partnerships.	Good Assurance	N/A	N/A	Chief Executive	24/08/2010
Annual Governance Statement	Good Assurance	N/A	Minor	Chief Executive	01/09/2010
Framework for developing central Human Resources & Employment Policies and Procedures	Good Assurance	Acceptable Assurance	Minor	Resources	20/01/2011
ICT					
Orchard & PS Team System General Computer Controls	Substantial Assurance	Good Assurance	Minor	Environment and Neighbourhoods	22/06/2010
Unannounced Visits					
Temple Newsam Tearooms	Acceptable Assurance	Good Assurance	Minor	City Development	01/06/2010
South Leeds Athletics and Bowls Centre	Good Assurance	Good Assurance	Moderate	City Development	06/07/2010
Aireborough Leisure Centre	Good Assurance	Acceptable Assurance	Moderate	City Development	06/07/2010
Rothwell Leisure Centre	Good Assurance	Acceptable Assurance	Moderate	City Development	06/07/2010
Bewerley Croft Audit Report	Acceptable Assurance	Acceptable Assurance	Minor	Adult Social Care	26/07/2010
Knowle Manor Audit Report	Good Assurance	Acceptable Assurance	Minor	Adult Social Care	12/11/2010
Middleton Leisure Centre	Good Assurance	Good Assurance	Minor	City Development	17/11/2010
Kirkland House Home for Older People	Good Assurance	Acceptable Assurance	Minor	Adult Social Care	25/11/2010
Schools					

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
Thornor Church of England Voluntary Controlled Primary School	Acceptable Assurance	Acceptable Assurance	Minor	Education Leeds	08/06/2010
Roundhay School Technology and Language College	Substantial Assurance	Substantial Assurance	Minor	Education Leeds	08/06/2010
Gildersome Primary School Internal Audit follow-up review	Good Assurance	Substantial Assurance	Minor	Education Leeds	15/06/2010
Mill Field Primary School	Acceptable Assurance	Good Assurance	Minor	Education Leeds	26/06/2010
Swinnow Primary School	Good Assurance	Acceptable Assurance	Minor	Education Leeds	26/06/2010
Harewood Church of England Voluntary Controlled Primary School	Good Assurance	Good Assurance	Minor	Education Leeds	13/07/2010
Broadgate Primary School	Good Assurance	Acceptable Assurance	Minor	Education Leeds	13/07/2010
Lower Wortley Primary School	Good Assurance	Good Assurance	Minor	Education Leeds	19/07/2010
Lady Elizabeth Hastings' Church of England Primary Thorp Arch	Good Assurance	Substantial Assurance	Minor	Education Leeds	20/07/2010
Bramhope Primary School	Good Assurance	Good Assurance	Minor	Education Leeds	27/07/2010
Low Road Primary	Good Assurance	Good Assurance	Minor	Education Leeds	13/09/2010
Ingram Road Primary School	Good Assurance	Acceptable Assurance	Minor	Education Leeds	21/09/2010
Woodkirk High School	Good Assurance	Good Assurance	Minor	Education Leeds	21/09/2010
Micklefield Church of England Voluntary Controlled Primary	Good Assurance	Good Assurance	Minor	Education Leeds	22/09/2010
Bruntcliffe High School	Good Assurance	Good Assurance	Minor	Education Leeds	24/09/2010
Parkland Girls' High Follow Up	Acceptable Assurance	Substantial Assurance	N/A	Education Leeds	23/11/2010
Moor Allerton Primary School	Substantial Assurance	Good Assurance	Minor	Education Leeds	20/01/2011
Cookridge Holy Trinity	Substantial Assurance	Good Assurance	Minor	Education Leeds	11/02/2011
Primrose High School Follow Up	Acceptable Assurance	Acceptable Assurance	N/A	Education Leeds	16/03/2011
Blackgates Primary School Audit & School Voluntary Funds Audit	Good Assurance	Acceptable	Minor	Education Leeds	08/04/2011
Boston Spa School	Good Assurance	Good Assurance	Minor	Education Leeds	16/05/2011
Financial Management Standard in Schools Visits					
Allerton Bywater Primary School	Pass	Pass	N/A	FMSIS Education Leeds	08/06/2010
Shadwell Primary School	Pass	Pass	N/A	FMSIS Education Leeds	08/06/2010
Swillington Primary School	Pass	Pass	N/A	FMSIS Education Leeds	08/06/2010

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
Gildersome Primary School	Pass	Pass	N/A	FMSIS Education Leeds	08/06/2010
Mount St Mary's Primary Closing Audit	Fail	Fail	N/A	FMSIS Education Leeds	08/06/2010
Rothwell CoE Voluntary Controlled Primary	Pass	Pass	N/A	FMSIS Education Leeds	23/06/2010
BESD SILC — Elmete Central Follow Up	Pass	Pass	N/A	FMSIS Education Leeds	23/06/2010
Bramham Primary School	Pass	Pass	N/A	FMSIS Education Leeds	23/06/2010
Bruntcliffe High School	Conditional Pass	Conditional Pass	N/A	FMSIS Education Leeds	24/09/2010
Lawnswood High School	Pass	Pass	N/A	FMSIS Education Leeds	25/11/2010
Drighlington Primary School	Pass	Pass	N/A	FMSIS Education Leeds	25/11/2010
Bruntcliffe High School	Pass	Pass	N/A	FMSIS Education Leeds	25/11/2010
Strategic Landlord Assurance Framework Reviews					
Key Performance Indicators	Acceptable Assurance	Acceptable Assurance	Minor	Environment and Neighbourhoods	12/10/2010
Lettings Enforcement	Good Assurance	N/A	Minor	Environment and Neighbourhoods	14/10/2010
Aire Valley Homes Leeds – Procurement	Limited Assurance	Limited Assurance	Moderate	Environment and Neighbourhoods	25/10/2010
West North West Homes Leeds – Key Policies — Rent Arrears	Good Assurance	Good Assurance	Minor	Environment and Neighbourhoods	02/11/2010
Key Policies: Rent Arrears	Good Assurance	Acceptable Assurance	Minor	Environment and Neighbourhoods	09/11/2010
Belle Isle Tenancy Management Organisation (BITMO) Leeds Q1 and Q2	N/A	Limited Assurance	Moderate	Environment and Neighbourhoods	09/11/2010
Asset Management Responsive Repairs — BITMO	Acceptable Assurance	Good Assurance	Minor	Environment and Neighbourhoods	11/11/2010
Rent Arrears — BITMO	Acceptable Assurance	Acceptable Assurance	Minor	Environment and Neighbourhoods	16/11/2010
East North East Homes Leeds Q1 and Q2	N/A	Good Assurance	Minor	Environment and Neighbourhoods	18/11/2010
Aire Valley Homes Leeds	Good Assurance	Good Assurance	Minor	Environment and Neighbourhoods	19/11/2010
Procurement Quarter 1 BITMO	Acceptable Assurance	Limited Assurance	Moderate	Environment and Neighbourhoods	03/12/2010

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
West North West Homes Leeds Q1 and Q2	N/A	Limited Assurance	Moderate	Environment and Neighbourhoods	07/12/2010
Key Performance Indicators — BITMO	Good Assurance	Good Assurance	Minor	Environment and Neighbourhoods	15/12/2010
Asset Management Consultation — Belle Isle Tenant Management Organisation	Good Assurance	N/A	Minor	Environment and Neighbourhoods	21/12/2010
Aire Valley Homes Leeds (AVHL) Lettings	N/A	Limited Assurance	Moderate	Environment and Neighbourhoods	23/12/2010
Key Policies Aire Valley Homes Rent Arrears	Acceptable Assurance	Acceptable Assurance	Minor	Environment and Neighbourhoods	18/01/2011
Asset Management Consultation West North West Homes	Good Assurance	N/A	Minor	Environment and Neighbourhoods	20/01/2011
Key Performance Indicators West North West Homes	Good Assurance	Good Assurance	Minor	Environment and Neighbourhoods	20/01/2011
East North East Homes	Acceptable Assurance	Acceptable Assurance	Minor	Environment and Neighbourhoods	26/01/2011
Gas Strategic East North East Homes	Acceptable Assurance	Limited Assurance	Moderate	Environment and Neighbourhoods	15/02/2011
Asset Management Gas Servicing West North West Homes	Good Assurance	Acceptable Assurance	Moderate	Environment and Neighbourhoods	15/02/2011
West North West Homes - Tenancy Enforcement	N/A	Good Assurance	Minor	Environment and Neighbourhoods	17/02/2011
Safeguarding BITMO	Good Assurance	N/A	Minor	Environment and Neighbourhoods	22/02/2011
Tenancy Enforcement BITMO	N/A	Acceptable Assurance	Minor	Environment and Neighbourhoods	22/02/2011
East North East Homes Procurement	Good Assurance	Acceptable Assurance	Minor	Environment and Neighbourhoods	21/03/2011
East North East Homes Management Consultation	Acceptable Assurance	N/A	Minor	Environment and Neighbourhoods	21/03/2011
Aire Valley Homes Tenancy Enforcement	N/A	Acceptable	Minor	Environment & Neighbourhoods	04/04/2011
East North East Homes Assurance Framework keystones	Acceptable Assurance	Good Assurance	Minor	Environment & Neighbourhoods	26/04/2011
Procurement Q3 Aire Valley Homes	Acceptable Assurance	Good Assurance	Minor	Environment & Neighbourhoods	04/05/2011
Aire Valley Homes Corporate Governance	Good Assurance	N/A	Minor	Environment & Neighbourhoods	04/05/2011
BITMO Procurement Q3	Acceptable Assurance	Acceptable Assurance	Moderate	Environment & Neighbourhoods	04/05/2011
East North East Homes Key Policies Safeguarding	Good Assurance	N/A	Minor	Environment & Neighbourhoods	09/05/2011
East North East Homes Lettings Q3&4	N/A	Good Assurance	Minor	Environment & Neighbourhoods	11/05/2011

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Business Impact		
Education Leeds					
Corporate Governance Review	Good Assurance	N/A	N/A	Education Leeds	26/06/2010
Education Leeds – Creditors	Substantial Assurance	Acceptable Assurance	N/A	Education Leeds	04/04/2011
Education Leeds - Payroll Systems	Substantial Assurance	Good Assurance	N/A	Education Leeds	26/04/2011

Section 3

AUDIT PERFORMANCE AND ADDED VALUE 2010/2011

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 Management 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.

Also shown in the table are the percentage scores of 4 or above (good and excellent) to further identify marginal areas for improvement.

Table 4 - Results from Customer Satisfaction Questionnaires

Question	Actual 2009/10 % Score 3 or above	Actual 2009/10 % Score 4 or above	Actual 2010/11 % Score 3 or above	Actual 2010/11 % Score 4 or above
Notice	100	98	100	95
Scope	98	82	98	83
Understanding	96	85	93	81
Efficiency	100	98	100	90
Consultation	98	91	98	90

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Question	Actual 2009/10 % Score 3 or above	Actual 2009/10 % Score 4 or above	Actual 2010/11 % Score 3 or above	Actual 2010/11 % Score 4 or above
Professional/Objective	100	100	98	95
Accuracy of Draft	96	85	95	87
Opportunity to comment	100	94	98	93
Clarity & Conciseness	96	95	95	90
Recommendations	96	91	95	78
Final Report – Prompt	94	85	97	80
Added Value	94	83	98	78

Feedback from customer satisfaction questionnaires continues to be very positive. These results are again extremely encouraging, particularly as the nature and complexity of work undertaken by Internal Audit continues to change. The Council is continually developing more robust systems for identifying and evaluating the significant risks to their objectives. Internal Audit is expected to give a number of assurances on the internal control environment to both internal and external clients not just on financial but operational, service and reputational risks. The staffing skills and resources within Internal Audit are continually adapting to these changes.

Internal audit is a professional discipline and as such it is desirable that all staff should have an appropriate professional qualification or be under training contracts to gain such a professional qualification. A high percentage of our staff are professionally qualified or under professional training contracts. This professional training approach is being actively enhanced by both in-house training and individual officers undertaking Continuing Professional Development in their own time. This investment in staff will continue to result in even better audit performance in future years, ensuring that the Section will be able to react positively to the changing demands being placed on the audit profession.

Internal audit has been part of the core cities benchmarking club for over ten years – consistently being a high performer across a whole range of key cost and quality measures. Examples include cost per audit day and percentage of productive time as well as customer questionnaires and perceptions of added value.

Internal audit has a portfolio of work won in open competition. This includes partners wholly owned by the organisation, such as ALMOs, as well as other public sector service providers.

During the year the Section again completed the key reviews necessary to enable KPMG to rely upon internal audit work for opinion purposes. KPMG concluded that:

“We have a strong working relationship with the Internal Audit team at the Authority and again have been able to place full reliance on the work undertaken which reduces the impact on other officers at the Authority. We did not identify any significant issues with internal audit’s work and are pleased to report that we are again able to place full reliance on internal audit’s work of the key financial systems. We particularly noted improvements in terms of the quality of system documentation”

3.2 QUALITY STANDARD ACCREDITATION

During January 2011 an independent review was undertaken of Internal Audit’s quality system to ensure compliance with the new ISO 9001:2008 standard. The review team conducted a process-based audit, focusing on significant aspects/risks/objectives required by the standard. The review team concluded that;

“The section has established and maintained its management system in line with the requirements of the standard and demonstrated the ability of the system to systematically achieve agreed requirements for products and services within the scope and the organisation’s policy and objectives”

The next review visit is due on the 14th July 2011.

3.3 CONTINUING PROFESSIONAL DEVELOPMENT

In a rapidly changing environment it is important that all Internal Auditors are kept abreast of the latest audit and accounting methodologies, changes in legislation and best practice as well as changes to the public sector arena so they have the necessary skills and knowledge to perform their role to a high standard. This is done via Continuing Professional Development (CPD) which the Section continues to support and promote via in-house training courses and external CPD events such as CIPFA seminars. Much of this CPD is done in officers own time showing a personal commitment to continual improvement of the Team.

The Code of Practice for Internal Audit in local Government in the UK 2006 states that Internal Audit staff have a personal responsibility to undertake a programme of CPD to maintain and develop their competence. At Leeds, evidence of professional

training and development activities must be retained and individual/group training needs identified.

3.4 WHISTLE BLOWING

Internal Audit continues to act as the custodians of the Council's Whistleblowing Policy. In 2010/11, Internal Audit dealt with a total of 113 (91, 2009/10) potential irregularity referrals. All reported irregularities were risk assessed by Internal Audit and where appropriate an audit investigation undertaken. Where it was more appropriate to do, the matter was referred to directorates and follow up was undertaken.

To further demonstrate the Council's commitment to safeguarding public funds internal audit externally publicises an email address (concerns@leeds.gov.uk) where potential irregularities can be reported. This will continue to be undertaken via the Council's internet site and inclusion in the 'Your Money' supplement of the Leeds newspaper.

3.5 CONTRACT PROCEDURE RULES

Internal Audit has continued to be pro-active in offering advice to officers on the application of Contract Procedure Rules (CPR). When these rules cannot be fully complied with a waiver is sought and through this process Internal Audit provides clear, risk based recommendations to Directors, advising on how to progress that particular procurement. More importantly, we work with departmental officers to examine ways to prevent re-occurrence and secure both best value and transparency.

Advice has been given on procurements during the year ranging from only a few thousand pounds to multi-million pound contracts. This type of timely advice has reduced the risk to which the Council has been exposed when procuring goods and services.

3.6 OPEN BOOK REVIEWS

Internal audit has once again had success in open book reviews of the Council's suppliers in 2010/11. This success has been a driver in prompting the section to examine ways that resources can be used to create a 'hub of excellence' that not only undertakes its own open book reviews but also works with other officers in the Council to improve this important skill. A number of days have been included in the internal audit operational plan for procurement, monitoring and improvement within which it is hoped that internal audit will be able to continue this important area of work.

Section 4

AUDIT PLAN 2011/2012

4.1 Background

The Head of Audit must provide an annual opinion on the overall adequacy and effectiveness of the organisation's entire control environment. To support this internal audit must deliver a risk based plan that includes an appropriate and comprehensive range of work, sufficiently robust to confirm that all assurances provided can be relied upon by the CG&AC.

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 during this process 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 challenged by Audit Management Team, the Chief Officer (Audit and Risk) and the Director of Resources & Deputy Chief Executive and revised where necessary.

4.2 The Annual Plan

Internal audit has developed a comprehensive list of potential review areas across the organisation.

There are a number key systems that are considered of sufficient risk to be automatically included in the audit plan each year. These systems are agreed in advance with KPMG and are used as the basis by which KPMG are able to place reliance upon Internal Audit work. These systems are generally the ones that have the highest financial risk.

There are also a number of areas where the cumulative risks are assessed as having a level of in year risk that dictates they must be included in the Plan. These are generally establishment based reviews, for example schools or areas such as procurement. Again, resources are automatically allocated to these areas to ensure there is some coverage in the year.

As highlighted in the February 2011 Internal Audit Report, the impact of the Government's Spending Review – in terms of reduction in government funding and significant cost pressures in setting budgets - has already been felt by internal audit, particularly in terms of available resources and the type of work undertaken. In response to the changing environment additional days have been allocated to value for money (particularly business analysis) type work within the 2011/12 audit plan,

which has resulted in a planned 2178 days being allocated in the plan for this area of work. This includes resources from the BPR staff who transferred across to the Section during May 2010.

The planning process for 2011/12 has 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. On a quarterly basis, the audit plan will be re-assessed and resources re-prioritised towards the areas of highest risk. This will be reported to the CG&AC as part of the bi-monthly reporting process.

4.3 How assurance can be given

The following section provides details of the key areas of the audit plan for 2011/12:

4.3.1 Internal Control and Compliance

The 2011/12 audit plan includes internal control and compliance work which is fundamental to the assurance framework as it provides assurance across all Directorates and therefore underpins the Head of Internal Audit opinion on the overall adequacy and effectiveness of the Council's control environment.

This area of work involves a series of internal control and compliance checks across the organisation to provide assurance on whether key policies and procedures are being complied with in practice.

4.3.2 Cross Cutting Assurances

Internal audit will also review a number of key corporate functions, which will also give 'cross cutting' assurances to the CG&AC. These are areas such as: procurement, performance management, monitoring of key partnerships, and human resources. These reviews will include assessing the arrangements to ensure that their policies and procedures are:

- up to date;
- fit for purpose;
- effectively communicated;
- routinely complied with across the organisation;
- and monitored.

These reviews will provide an evidence based assurance on those key policies and procedures that underpin the control environment.

4.3.3 Key Financial Systems

This is the traditional area of internal audit work 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”. This 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 and the arrangements to ensure the integrity of accounts.

4.3.4 Business Analysis and Value for Money

This is an area with increasing demand across the organisation with Directorates seeking ways to improve efficiency and productivity. Business analysis and vfm reviews seek to gain an understanding of the current systems and processes within a specific service and produce proposals for leaner, more efficient systems where resources are geared towards achieving agreed outcomes and management controls are timely and effective, whilst understanding the sensitivity of change, such as demand and how this would impact on a service’s ability to achieve agreed outcomes within budget.

The aim is also for business analysis review to provide an assurance on the internal control environment, where appropriate, which internal audit can use to compliance check key controls.

The time allocated in the audit plan for 2011/12 for this area will include business analysis reviews and value for money reviews. These types of reviews will continue to be in demand as the Council addresses the impact of staff reductions and continues to embed the VFM culture. Business analysis projects have already been planned in the following areas:

- Children’s Services
- Adult Social Care
- Changing the Workplace: Customer Access
- Projects included within Business Transformation work programmes such as Electronic Document and Records Management System (EDRMS)

Underpinning this must be a team of auditors equipped with the necessary skills and competencies that will allow stakeholders to rely upon their work. In addition, the Head of Audit must be satisfied that any other assurances taken into account are the result of a robust process and evidence based. For most assurances this will require an internal audit review.

4.4 Conclusion

The 2010/11 audit plan has, as a base, used the tried and tested risk based approach to prioritising internal audit work.

Progress against the plan will be monitored throughout the year and key issues reported to the Director of Resources, and the Chief Officer (Audit & Risk). The Head of Audit will report key issues arising from this work to the CG&AC in the bi-monthly and annual reports as a minimum.

The proposed 2011/12 annual audit plan is attached below that details the individual review areas planned.

Given the constantly changing environment, this plan will be subject to continuous review as changes in relative priorities of jobs already included and risks emerging throughout the year will need to be addressed. On a quarterly basis, changes to the audit plan from the re-prioritisation of resources and audit reviews will be reported to the CG&AC. For example, in the first quarter audit work is underway in both Adult Social Care, Childrens Services and Procurement.

INTERNAL AUDIT OPERATIONAL PLAN 2011/12

Summary by Assurance Block

Assurance Block	Days	% of total assurance days
Financial Systems	805	10%
Contingency	770	10%
Fraud and Corruption	922	12%
Head of Audit Assurances	54	1%
ICT and Data Mining	530	7%
Internal Control and Compliance	1400	18%
Policies and Procedures	52	1%
Procurement, Monitoring and Improvement	915	12%
Schools	140	2%
Unannounced Visits	100	1%
Business Analysis and VFM	2178	28%
Total Assurance Days	7866	

In addition to the days allocated for the assurance blocks listed above, the audit plan also includes days for the following:

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Audit Area	Days
Total Corporate Working Groups	90
Total External Contracts	324

Internal Audit Operational Plan 2011/12 - Detailed Reviews by Type

Audit		Assurance Block	Directorate
Contingency			
Councillor Queries	10	Contingency	Contingency
Follow-ups	100	Contingency	Contingency
General Contingency	600	Contingency	Contingency
Jobs less than 0.5 day	60	Contingency	Contingency
Total Contingency	770		
Counter Fraud and Corruption			
Counter Fraud Strategies	200	Counter Fraud and Corruption	Cross- Cutting
Ethical Standards Framework	50	Counter Fraud and Corruption	Cross- Cutting
Fraud and Corruption Return	5	Counter Fraud and Corruption	Cross- Cutting
Fraud Flashes/Warning Bulletins	5	Counter Fraud and Corruption	Cross- Cutting
Fraud Investigations	600	Counter Fraud and Corruption	Contingency
Money Laundering	10	Counter Fraud and Corruption	Cross- Cutting
National Fraud Initiative	40	Counter Fraud and Corruption	Cross- Cutting
Police Enquiries/Liaison	10	Counter Fraud and Corruption	Cross- Cutting
RIPA Queries/Liaison	2	Counter Fraud and Corruption	Cross- Cutting
Total Counter Fraud and Corruption	922		
Financial Systems			
Bank Reconciliation & Cash Book	25	Financial Systems	Central and Corporate Functions
Capital Programme Controls	20	Financial Systems	Central and Corporate Functions
Community Care	50	Financial Systems	Adult Social Care
Council Tax	30	Financial Systems	Central and Corporate Functions
Creditors	90	Financial Systems	Central and Corporate Functions
Housing Benefits	90	Financial Systems	Central and Corporate Functions
Housing Rents	25	Financial Systems	Environment and Neighbourhoods
Income Management System	25	Financial Systems	Central and Corporate Functions
Integrity of Accounts	30	Financial Systems	Central and Corporate Functions
Key Financial Systems - General Computer Controls	20	Financial Systems	Central and Corporate Functions
Key Financial Systems - Year - End Reconciliations	40	Financial Systems	Central and Corporate Functions
Non Domestic Rates	25	Financial Systems	Central and Corporate Functions

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Audit		Assurance Block	Directorate
SAP Payroll	110	Financial Systems	Cross- Cutting
Sundry Income	80	Financial Systems	Cross- Cutting
Treasury Management & Bankline	25	Financial Systems	Central and Corporate Functions
Directorate Financial Management	100	Financial Systems	Cross- Cutting
Financial Management Central Controls	20	Financial Systems	Central and Corporate Functions
Total Financial Systems	805		
Head of Audit Assurances			
Annual Governance Statement (AGS) - Report	3	Head of Audit Assurances	Cross- Cutting
Further Education	5	Head of Audit Assurances	Cross- Cutting
Interreg	1	Head of Audit Assurances	Adult Social Care
Leeds City Region	5	Head of Audit Assurances	Central and Corporate Functions
Lord Mayors Charity	10	Head of Audit Assurances	Central and Corporate Functions
Money Laundering - Report	3	Head of Audit Assurances	Central and Corporate Functions
Other Assurances Contingency	20	Head of Audit Assurances	Cross- Cutting
West Yorkshire Pension Fund	5	Head of Audit Assurances	Central and Corporate Functions
West Yorkshire Integrated Transport Authority	2	Head of Audit Assurances	Central and Corporate Functions
Total Head of Audit Assurances	54		
ICT and Data Mining			
Data Matching (Formerly Data Driven Intelligence)	400	ICT and Data Mining	Cross- Cutting
ICT Central Health Check	50	ICT and Data Mining	Resources
ICT Key Projects	80	ICT and Data Mining	Resources
Total ICT and Data Mining	530		
Internal Control and Compliance			
Compliance Visits - Contingency	800	Internal Control and Compliance	Cross- Cutting
Strategic Landlord/ALMO Partnership Assurance Programme	600	Internal Control and Compliance	Environment and Neighbourhoods
Total Internal Control and Compliance	1400		
Policies and Procedures			
Anti Fraud and Corruption Policy	2	Policies and Procedures	Cross- Cutting
Contracts Procedure Rules Update	5	Policies and Procedures	Cross- Cutting
Corporate Governance Central Controls (Leeds Evidence Framework)	20	Policies and Procedures	Cross- Cutting
Financial Procedure Rules Update	5	Policies and Procedures	Central and Corporate Functions
HR Policies and Procedures Central Controls	10	Policies and Procedures	Central and Corporate Functions
VFM Policy Update	5	Policies and Procedures	Central and Corporate Functions
Whistleblowing Policy Update	5	Policies and Procedures	Cross- Cutting
Total Policies and Procedures	52		

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Audit		Assurance Block	Directorate
Procurement, Monitoring and Improvement			
Assurances on Partnerships	20	Procurement, Monitoring and Improvement	Cross- Cutting
Central Monitoring of Key Partnerships	20	Procurement, Monitoring and Improvement	Central and Corporate Functions
Corporate Procurement Unit Central Controls	50	Procurement, Monitoring and Improvement	Central and Corporate Functions
Current Contract Audit	100	Procurement, Monitoring and Improvement	Cross- Cutting
Exceptions to Contracts Procedure Rules	70	Procurement, Monitoring and Improvement	Cross- Cutting
Performance Management Central Controls	10	Procurement, Monitoring and Improvement	Central and Corporate Functions
Procurement Contract Monitoring	600	Procurement, Monitoring and Improvement	Cross- Cutting
Duplicate Payments	20	Procurement, Monitoring and Improvement	Cross- Cutting
Strategic Landlord Strategic Client	25	Procurement, Monitoring and Improvement	Environment and Neighbourhoods
Total Procurement, Monitoring and Improvement	915		
Schools			
Visits to Schools - High (including Sixth Form Funding)	50	Schools	Children's Services
Visits to Schools - Primary and Special	90	Schools	Children's Services
Total Schools	140		
Unannounced Visits			
Unannounced Visits (Cash Ups)	100	Unannounced Visits	Cross- Cutting
Total Unannounced Visits	100		
Business Analysis and VFM			
Business Analysis and VFM	2178	Business Analysis and VFM	Cross- Cutting
Coverage determined on risk, but including;			
- Children's Services			
- Adult Social Care			
- Changing the Workplace: Customer Access			
- Electronic Document and Records Management			
Total Business Analysis and VFM	2178		
Total Assurance Block Days	7866		
Corporate Working Groups	90		
External Contracts	324		
Operational Plan Total Days for 2011/12	8280		

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