LEEDS CITY COUNCIL

Internal Audit Report
1st April to
30th June 2013

2013/14

CONTENTS

Section

INTRODUCTION

1.1   *The Reporting Process*

1.1.1   This quarterly report provides stakeholders, including the Corporate Governance & Audit Committee, with a summary of internal audit activity for the period 1st April to 30th June 2013.

1.2   *Background*

1.2.1   The changing public sector environment continues to necessitate an ongoing re-evaluation of the type & level of coverage required to give stakeholders the appropriate level of assurance on the control environment of the Council. This report outlines the work completed in the 3 month period to 30th June 2013.

1.3   *How Internal Control is reviewed*

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

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

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

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

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.

Control Environment Assurance		
Level		**Definitions**
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 will be reported as either major, moderate or minor. All reports with major organisational impacts will be reported to CLT along with the appropriate directorate's agreed action plan.

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

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

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

1.4 *Progress against the 2013/14 Internal Audit Plan – Individual Reviews*

1.5.1 The individual reports, and the opinions given within those reports, are detailed in the following table. Not all audit reviews will have an opinion in each of the boxes as this is dependant on the type of review undertaken. The following table includes reports issued between 23rd May and 30th June 2013. Details of reports issued between 1st April and 22nd May 2013 were included in the Annual Report 2012/13.

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Organisational Impact		
Financial and Other Key Systems					
West Yorkshire Pension Fund 2012/13 — Year End Returns	N/A	Substantial	N/A	Resources	29/05/2013
Sundry Income - charges for meals for Fulfilling Lives sites	N/A	Good	N/A	Adult Social Care	04/06/2013
Year End Reconciliation – Civica to FMS	N/A	Substantial	N/A	Resources	04/06/2013
Daily reconciliations of Income Management System (IMS) to Financial Management System (FMS) at the year end	N/A	Substantial	N/A	Resources	11/06/2013

Compliance Area	Report Title	Level of compliance	Directorate	Date Issued
Policies and Procedures	Travel and Subsistence	High	Customer Access and Performance	04/06/2013
	Travel and Subsistence	Medium	Children's Services	11/06/2013
	Travel and Subsistence	Low	Adult Social Care	11/06/2013

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Organisational Impact		
Procurement, Performance and Improvement					
Oulton Primary School Contract Review	Acceptable	Acceptable	Minor	Children's Services	21/05/2013
Supply of Library Materials Contract Review	Acceptable	Good	Minor	City Development	13/06/2013
Children's Services Contract Review	Acceptable	Acceptable	Minor	Children's Services	17/06/2013
Spending Money Wisely Reviews					
Spending Money Wisely Challenge – November 2012	N/A	Medium Level of Compliance	N/A	Cross Cutting	30/05/2013
Strategic Landlord Assurance Framework					
Housing Partnerships Lettings Self-Assessment BITMO	Internal Audit reviewed the evidence in place to support the self-assessment. This review did not include an assessment of the			Environment and Neighbourhoods	14/06/2013
Housing Partnerships Lettings Self-Assessment Aire Valley Homes (AVHL)				Environment and Neighbourhoods	14/06/2013

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment	Compliance	Organisational Impact		
Housing Partnerships Lettings Self-Assessment West North West Homes (WNWH)	controls in place relating to lettings. Internal Audit confirmed that evidence was available to support the assertions made by			Environment and Neighbourhoods	14/06/2013
Housing Partnerships Lettings Self-Assessment East North East Homes (ENEH)				Environment and Neighbourhoods	14/06/2013
Head of Audit Assurances					
Bus Operators Grant Claim period 1st October 2012 – 31st March 2013	See Section 2.4			Resources	18/06/2013

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

SUMMARY OF AUDIT ACTIVITY AND KEY ISSUES

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

2.1   Spending Money Wisely

2.2.1   Spending Money Wisely Challenge

Work is continuing on a monthly basis to review a sample of payments from the monthly published payments list and obtain information from authorising officers about how they have ensured their expenditure provides value for money. Results of each review have been issued to Corporate Leadership Team and Directorate Heads of Finance. Where specific issues are identified, these have been reported separately to individual Directors and/or Corporate Leadership Team for dissemination to staff within their area.

Reviews have been completed on transactions from July, August, September, October and November 2012 published payments lists. Work is currently on-going on payments made during December 2012 to March 2013.

Issues arising from the reviews are also publicised on the Spending Money Wisely blog along with guidance (including links to relevant corporate policies and procedures) on how staff can ensure they getting value for money, for example:

- Use of internal providers;
- Procurement rules, particularly for expenditure below £10k and £10k – £100k;
- Hiring council rooms.

Internal Audit will follow up the recommendations made from each review to assess progress towards implementation.

2.2.2   Spending Money Wisely Ideas Service

Over 512 staff ideas have now been received on ways to save money or improve services. 385 of these were passed over by the Communications Team in February 2013 and an additional 127 staff ideas have been collated by Internal Audit since that date.

All the ideas are currently being assessed to determine the best course of action. Some of these may be incorporated into Internal Audit coverage, but some may

be better considered within Directorates, by the Budget Plus programme or by other corporate initiatives or programmes.

2.2.3   InSite and Blog

As reported previously, the Spending Money Wisely 'initiatives you need to know about' page is now live on InSite. The aim of the page is to be a centre of excellence for Spending Money Wisely and includes the facility for both staff and Internal Audit to post examples of best practice via the Spending Money Wisely blog. The site also has links to the Internal Audit ideas service for savings and service improvements to enable staff to share their suggestions.

There have been 11 posts on the spending money wisely blog to date, on a variety of topics including:

- Staff ideas considered and the outcome;
- Existing work across the council to save money and improve services;
- Best practice guidance on how to achieve value for money;
- Examples of spending money wisely that we've come across in our own work;
- Requests from services to help publicise their money saving initiatives, for example a request for spare computers to be returned to ICT so they can be reused.

A number of these have also been publicised by the Communications Team in the weekly Essentials e-mail.

Future updates planned include the following, which are linked to ideas received from staff:

- Energy efficiency advice;
- Promoting recycling of office waste (requested by the Sustainable Development Unit);
- The role of the order authoriser in making sure value for money is obtained;
- Outcome of our review of essential car user allowances;
- Outcome of our review of agency staff arrangements;
- Outcome of the suggestion that the Council should charge for credit card payments.

2.2   Head of Audit Assurances

<u>Bus Operators Grant Claim, period 1st October 2012 to 31st March 2013</u>

Internal Audit has reviewed the process for completing the Bus Operators Grant Claim and certified the claim.

Internal Audit identified errors in the figures quoted on the initial claim which were corrected during the audit. The work undertaken by Internal Audit has resulted in an increase in the claim of £12k.

Section 3

AUDIT PERFORMANCE 2013/2014

3.1   ENSURING QUALITY

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

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

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

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

Results from Customer Satisfaction Questionnaires

Question	Actual 1st April to 30th June 2013 % Score 3 or above	Actual 1st April to 30th June 2013 % Score 4 or above
Notice	100%	100%
Scope	100%	93%
Understanding	100%	93%
Efficiency	100%	100%
Consultation	100%	100%
Professional/Objective	100%	86%
Accuracy of Draft	93%	93%
Opportunity to comment	100%	100%

Question	Actual 1st April to 30th June 2013 % Score 3 or above	Actual 1st April to 30th June 2013 % Score 4 or above
Final Report - Clarity & Conciseness	100%	100%
Final Report – Prompt	100%	86%
Recommendations	100%	85%
Added Value	100%	87%

Section 4

INTERNAL AUDIT PLAN 2013/14

4.1 Background

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

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

The audit plan has been reviewed and challenged by Audit Leadership Team, the Chief Officer (Audit and Investment), the Chief Officer (Financial Management) and the Director of Resources & Deputy Chief Executive and revised where necessary.

4.2 The Annual Plan

The planning process for 2013/14 has again necessitated a thorough evaluation of the appropriate level and scope of coverage required to give stakeholders, including the CG&AC, an appropriate level of assurance on the control environment of the Council. More importantly, an on-going re-evaluation of this will be required throughout the year. 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 regular update reports.

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

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

4.3 How assurance can be given

4.3.1 Financial and Other Key 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 2013/14 but will cover key expenditure systems such as payroll and creditors and income areas such as council tax and rents. These reviews also give an opinion as to the effectiveness of financial management procedures and the arrangements to ensure the integrity of accounts.

4.3.2 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 underpinned 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 compliance checks across the organisation to provide assurance on whether key policies and procedures are being complied with in practice. This work will continue to challenge the existing controls to ensure that they are modern, effective and proportionate.

4.3.3 Spending Money Wisely

This assurance block incorporates the on-going work on initiatives to promote the council's value of Spending Money Wisely including the Spending Money Wisely ideas service, monthly review of expenditure and the Spending Money Wisely InSite page. In addition, 400 days have been included to undertake a number of Spending Money Wisely/Value for Money projects across the authority

4.3.4 Risk Based Plan

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

4.3.5 Procurement, Monitoring and Improvement

Within this assurance block, 240 days have been included for contract reviews. The first stage will be to identify the potential contracts for review and will incorporate open book reviews where required to ensure that these are operating in accordance with the

terms of the contracts. In addition, a number of cross cutting reviews are planned including price/quality reviews, contract extensions and tender estimates.

4.3.6   Anti-Fraud and Corruption

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

4.3.7   Secondments

506 days for secondments have been included in the Audit Plan for 2013/14. This represents 30 days coverage of Credit Union, 170 days to support the work of Leeds and Partners and 306 days business analysis.

4.3.8   Internal Audit Income target

The Audit Plan for 2013/14 includes 634 days to provide internal audit services for which a charge is made.

4.3.9   ICT

The ICT assurance block includes reviews of key ICT risk areas – major ICT failure and ICT strategy. It also includes an allocation of time for the review of general computer controls to provide assurance that systems are correctly processing information accurately and on a timely basis. The assurance block also incorporates time for data analytics work including a review to identify potential duplicate payments (similar to the exercise which was carried out previously on 2009/10 data.)

4.3.10 Policies and Procedures

A number of policies and procedures will be reviewed to ensure these are: up to date; fit for purpose; effectively communicated; routinely complied with across the organisation; monitored and routinely improved.

4.3.11 Continuing Development

333 days have been included for professional liaison and for on-going development within Internal Audit.

4.3.12 Contingency

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

4.4   Conclusion

The 2013/14 audit plan has, as a base, used the tried and tested risk based approach to prioritising internal audit work.

The Plan has been determined by resources available and all efforts will be made to maximise coverage to provide the most effective and agile internal audit service possible that focuses on those key risks currently facing the organisation throughout the year.

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

INTERNAL AUDIT PLAN 2013/14

Summary by Assurance Block

Assurance Block	Days	% of total assurance days
Financial Resource Risks		
Spending Money Wisely	695	15%
Anti-Fraud and Corruption	600	13%
Financial and Other Key Systems	810	17%
Head of Audit Assurances	65	1%
Compliance	504	11%
Procurement, Performance and Improvement	375	8%
Risk Based Audits	345	8%
ICT	350	8%
Strategic Risks		
Compliance	97	2%
Policies and Procedures	38	1%
ICT	40	1%
Risk Based Audits	55	1%
Continuing Development		
Professional Liaison	28	1%
Training and CPD	305	7%
Contingency		
General Contingency	280	6%
Total Assurance Days	**4587**	100%

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

Audit Area	Days
Total Secondments	506
Total External Contracts	634
	1140

Internal Audit Plan 2013/14 - Detailed Reviews by Type

Internal Audit Plan 2013/14			
		Assurance Block	**Directorate**
External Contracts			
School Voluntary Fund Audits	10	External Contracts	Contract Work
Schools External Work	20	External Contracts	Contract Work
Strategic Landlord ALMO/BITMO Assurance Framework	250	External Contracts	Contract Work
West North West Homes Leeds	115	External Contracts	Contract Work
East North East Homes Leeds	70	External Contracts	Contract Work
Aire Valley Homes	83	External Contracts	Contract Work
Leeds and Yorkshire Housing Association	22	External Contracts	Contract Work
Building Hope Charity	3	External Contracts	Strategy and Resources
Interreg - Seniors Network Support Project Grant Claim	6	External Contracts	Contract Work
Belle Isle Tenant Management Organisation	55	External Contracts	Contract Work
Total External Contracts	**634**		
Secondments			
Credit Union	30	Secondments	Part Funded
Leeds and Partners	170	Secondments	Part Funded
Business Analysis	306	Secondments	Unfunded
Total Secondments	**506**		
Financial Resource Risks			
Spending Money Wisely			
Procedures and Risk Management	5	Spending Money Wisely	Cross- Cutting
Compliance and Monitoring: Review of Expenditure	150	Spending Money Wisely	Cross- Cutting
Communication and Improvement: Ideas Service	95	Spending Money Wisely	Cross - Cutting
Communication and Improvement: Training	20	Spending Money Wisely	Cross - Cutting
Communication and Improvement: Reporting	25	Spending Money Wisely	Cross - Cutting
Spending Money Wisely Projects			
Agency Staff	25	Spending Money Wisely	Strategy and Resources
ICT Benefits Realisation	5	Spending Money Wisely	Strategy and Resources
Use of Council Buildings	65	Spending Money Wisely	Strategy and Resources
Review of Travel	2	Spending Money Wisely	Strategy and Resources
Essential Car User Allowances	30	Spending Money Wisely	Strategy and Resources
Purchasing Card Transactions	3	Spending Money Wisely	Strategy and Resources
Events	25	Spending Money Wisely	Strategy and Resources
Adult Social Care Transport	35	Spending Money Wisely	Adult Social Care
Project and Programme Management	60	Spending Money Wisely	Cross - Cutting
Adult Social Care Meals	30	Spending Money Wisely	Adult Social Care
Utilities	30	Spending Money Wisely	Cross - Cutting
Vehicles/Fuel Usage	30	Spending Money Wisely	Cross - Cutting

Internal Audit Plan 2013/14			
		Assurance Block	**Directorate**
VAT	15	Spending Money Wisely	Cross - Cutting
Highways Maintenance	20	Spending Money Wisely	City Development
Spending Money Wisely Follow Up Reviews	13	Spending Money Wisely	Cross - Cutting
Spending Money Wisely Projects - Risk Assessment	12	Spending Money Wisely	Cross - Cutting
Total Spending Money Wisely	**695**		
Anti-Fraud and Corruption			
Reactive Fraud Work			
Fraud Investigations	460	Anti Fraud and Corruption	Contingency
Proactive Fraud Work			
National Fraud Initiative	40	Anti-Fraud and Corruption	Cross- Cutting
Development of Online Training Resource	20	Anti-Fraud and Corruption	Cross- Cutting
Fraud Bulletins	10	Anti-Fraud and Corruption	Cross- Cutting
Intranet Maintenance Anti-Fraud & Corruption	2	Anti-Fraud and Corruption	Strategy and Resources
Fraud Risk Register	2	Anti-Fraud and Corruption	Strategy and Resources
Support for Service Areas	10	Anti-Fraud and Corruption	Cross- Cutting
Fraud Case Intelligence	4	Anti-Fraud and Corruption	Cross- Cutting
Emerging Trends (PPP etc.)	12	Anti-Fraud and Corruption	Cross- Cutting
Specific reviews of existing and emerging risks	40	Anti-Fraud and Corruption	Cross- Cutting
Total Anti-Fraud and Corruption	**600**		
Financial and Other Key Systems			
Community Care - Payments to Independent Residential Homes	50	Financial and Other Key Systems	Adult Social Care
Payroll	110	Financial and Other Key Systems	Enterprise Leeds/Cross-Cutting
Housing Benefits (Accounting and Subsidy; Assessment and Payments including welfare reform)	100	Financial and Other Key Systems	Customer Services and Community
Housing Benefits Counter Fraud	20	Financial and Other Key Systems	Customer Services and Community
Treasury Management & Bankline	25	Financial and Other Key Systems	Strategy and Resources
Integrity of Accounts	30	Financial and Other Key Systems	Strategy and Resources
Creditors (including duplicate payment central controls and purchasing card central controls)	110	Financial and Other Key Systems	Enterprise Leeds/Cross-Cutting
Capital Programme Controls	20	Financial and Other Key Systems	Strategy and Resources
Council Tax (including localisation)	50	Financial and Other Key Systems	Customer Services and Community
NDR (including localisation)	50	Financial and Other Key Systems	Strategy and Resources
Key Financial Systems: Year-End Reconciliations	45	Financial and Other Key Systems	Strategy and Resources
Housing Rents	25	Financial and Other Key Systems	Environment and Neighbourhoods

Internal Audit Plan 2013/14			
		Assurance Block	**Directorate**
Bank Reconciliation & Cash Book	25	Financial and Other Key Systems	Strategy and Resources
Financial Management Central Controls	20	Financial and Other Key Systems	Strategy and Resources
Sundry Income	80	Financial and Other Key Systems	Strategy and Resources/Cross-Cutting
Income Management System	25	Financial and Other Key Systems	Strategy and Resources
Strategic Landlord (Housing Partnerships) Central Controls	25	Financial and Other Key Systems	Environment and Neighbourhoods
Total Financial and Other Key Systems	**810**		
Grants and Other Head of Audit Assurances			
West Yorkshire Integrated Transport Authority (WYITA) - Assurance	2	Grants and Other Head of Audit Assurances	Strategy and Resources
Lord Mayors Charity	10	Grants and Other Head of Audit Assurances	Strategy and Resources
Leeds City Region New Growth Point Programme	3	Grants and Other Head of Audit Assurances	Customer Services and Community
Leeds City Region Core Cities Green Deal	5	Grants and Other Head of Audit Assurances	Customer Services and Community
Leeds City Region Urban Eco Settlements Programme	3	Grants and Other Head of Audit Assurances	Customer Services and Community
DCLG Growth and Housing Market Renewal Transition Fund	3	Grants and Other Head of Audit Assurances	Customer Services and Community
Leeds City Region	6	Grants and Other Head of Audit Assurances	Customer Services and Community
Bus Operators Grant	8	Grants and Other Head of Audit Assurances	Enterprise Leeds
Troubled Families	10	Grants and Other Head of Audit Assurances	Children's Services
SFVS Section 151 Assurance Central Controls	15	Grants and Other Head of Audit Assurances	Strategy and Resources
Total Grants and Other Head of Audit Assurances	**65**		
Compliance - Financial Resource Risks			
Agency Workers	30	Compliance	Cross - Cutting
Overtime Payments	30	Compliance	Cross - Cutting
Travel and Subsistence	30	Compliance	Cross - Cutting
Direct Payments and Personal Budgets	50	Compliance	Adult Social Care
Transitions Process for Disabled Persons	17	Compliance	Adult Social Care
Sale of Land	10	Compliance	City Development
Asset Verification (Desirable Items)	20	Compliance	Cross - Cutting
Asset Verification (Vehicles, Plant and Machinery)	12	Compliance	Cross - Cutting
Bought in Professional Services (vote 277)	10	Compliance	Cross - Cutting
Other Hired and Contracted Services (vote 265)	10	Compliance	Cross - Cutting
External Consultants	10	Compliance	Cross - Cutting
Bonus Related Pay	8	Compliance	Cross - Cutting
Utility Payments	12	Compliance	Cross - Cutting

Internal Audit Plan 2013/14			
		Assurance Block	**Directorate**
Rents and Leases	12	Compliance	Cross - Cutting
Unannounced Visits	30	Compliance	Cross - Cutting
Income from Mobile Phones	8	Compliance	Cross - Cutting
Severance Payments	8	Compliance	Cross - Cutting
Compensatory Payments	8	Compliance	Cross - Cutting
Nursery Fees	10	Compliance	Children's Services
Sporting Fees including Bodyline	12	Compliance	City Development
Licences (Registrars)	5	Compliance	Customer Services and Community
Licences (Licensed Premises)	10	Compliance	Legal and Democratic Services
Penalties and Fines - Car Parking	12	Compliance	Environment and Neighbourhoods
Car Parking	8	Compliance	Environment and Neighbourhoods
Advertising	8	Compliance	Cross - Cutting
Sponsorship	8	Compliance	Cross - Cutting
Market Income	10	Compliance	City Development
Equal Pay	8	Compliance	Cross - Cutting
Fees to Carers	8	Compliance	Adult Social Care
Non-recurring grants	12	Compliance	Cross - Cutting
Income from Libraries	8	Compliance	City Development
Framework Contract Compliance	23	Compliance	Cross - Cutting
External Hire of Vehicles, Plant and Machinery	12	Compliance	Cross - Cutting
Compliance Strategy Development	20	Compliance	Cross - Cutting
Compliance Contingency	20	Compliance	Cross - Cutting
Total Compliance - Financial Resource Risks	**504**		
Procurement, Performance and Improvement			
Procurement Unit Central Controls	12	Procurement, Performance and Improvement	Strategy and Resources
Prevention and Management of Procurement Challenges	13	Procurement, Performance and Improvement	Strategy and Resources
Procurement Price/Quality Reviews	35	Procurement, Performance and Improvement	Cross- Cutting
Procurement Tender Estimates	25	Procurement, Performance and Improvement	Cross- Cutting
Non - Approved Framework Contracts	25	Procurement, Performance and Improvement	Cross- Cutting
Contract Extensions	20	Procurement, Performance and Improvement	Cross- Cutting
Procurement Strategy Development	5	Procurement, Performance and Improvement	Cross- Cutting
Contract Reviews : Changing the Workplace	30	Procurement, Performance and	Cross- Cutting

		Assurance Block	Directorate
		Improvement	
Contract Review : Middleton Park	25	Procurement, Performance and Improvement	City Development
Contract Review : ICT Learning and Development Contract	25	Procurement, Performance and Improvement	Strategy and Resources
Contract Review : Adult Commissioning	30	Procurement, Performance and Improvement	Adult Social Care
Contract Review: Youth Offer - Targeted Information, Advice and Guidance Service	25	Procurement, Performance and Improvement	Children's Services
Contract Review : Bio Diesel	25	Procurement, Performance and Improvement	Cross- Cutting
Contract Review : Leeds City College - Phase 1	25	Procurement, Performance and Improvement	Children's Services
Contract Review : Passenger Transport	15	Procurement, Performance and Improvement	Strategy and Resources
Contract Review : Urban Traffic Management and Control	15	Procurement, Performance and Improvement	City Development
Contract Review : Becketts Park Building Refurbishment	25	Procurement, Performance and Improvement	City Development
Total Procurement, Performance and Improvement	**375**		
Risk Based Audits			
Section 278	20	Risk Based Audits	City Development
Section 106	20	Risk Based Audits	City Development
Planning Decisions	20	Risk Based Audits	City Development
Payment for Skills	20	Risk Based Audits	Children's Services
Taxi and Private Hire Licensing	10	Risk Based Audits	Legal and Democratic Services
Waste Management	20	Risk Based Audits	Environment and Neighbourhoods
Placement Payments	20	Risk Based Audits	Children's Services
Pathway Planning	25	Risk Based Audits	Children's Services
Community Right to Buy and Community Asset Transfer	20	Risk Based Audits	City Development
Section 48	10	Risk Based Audits	Adult Social Care
Receivership and Appointee Procedures	10	Risk Based Audits	Adult Social Care
Leaving Care Grant	20	Risk Based Audits	Children's Services
Fleet Management	25	Risk Based Audits	Strategy and Resources
Other Fees for Carers and Placements	10	Risk Based Audits	Children's Services
Registrars	15	Risk Based Audits	Legal and Democratic Services

Internal Audit Plan 2013/14			
		Assurance Block	**Directorate**
Pooled Budgets	20	Risk Based Audits	Cross - Cutting
Grants to Voluntary Organisations	20	Risk Based Audits	Cross - Cutting
Risk Based Audits - New and emerging risks	40	Risk Based Audits	Cross - Cutting
Total Risk Based Audits - Financial Resource Risks	**345**		
ICT			
Key Financial Systems - General Computer Controls	20	ICT	Strategy and Resources
Data Analytics - Duplicate Payments	100	ICT	Strategy and Resources
Data Analytics	230	ICT	Cross - Cutting
Total ICT - Financial Resource Risks	**350**		
Strategic Risks			
Compliance			
Managing Attendance	30	Compliance	Cross - Cutting
Key Performance Indicators	15	Compliance	Cross - Cutting
Decision Making	20	Compliance	Cross - Cutting
Declaration of Interests	12	Compliance	Cross - Cutting
Special Leave	12	Compliance	Cross - Cutting
Safeguarding - Disclosure and Barring Service/Pre-Employment Checks	8	Compliance	Cross - Cutting
	97		
Policies and Procedures			
Financial Procedure Rules	2	Policies and Procedures	Strategy and Resources
Annual Governance Statement	2	Policies and Procedures	Legal and Democratic Services
Contracts Procedure Rules	2	Policies and Procedures	Strategy and Resources
Anti Fraud and Corruption Policy	2	Policies and Procedures	Strategy and Resources
Whistleblowing Policy	2	Policies and Procedures	Strategy and Resources
Raising Concerns Policy	2	Policies and Procedures	Strategy and Resources
Anti Money Laundering Policy	2	Policies and Procedures	Strategy and Resources
Anti Bribery and Corruption Policy	2	Policies and Procedures	Strategy and Resources
Spending Money Wisely Policy	22	Policies and Procedures	Strategy and Resources
Total Policies and Procedures	**38**		
Risk Based Audits			
Joint Working with Health	30	Risk Based Audits	Adult Social Care
Care Decisions	25	Risk Based Audits	Children's Services
Total Risk Based Audits - Strategic Risks	**55**		
ICT			
Major ICT Failure	20	ICT	Strategy and Resources
ICT Strategy	20	ICT	Strategy and Resources
Total ICT - Strategic Risks	**40**		

Internal Audit Plan 2013/14			
		Assurance Block	**Directorate**
Continuing Development			
West Yorkshire Fraud Group	3	Professional Liaison	Continuing Development
CIPFA Contract Audit Sub Group	5	Professional Liaison	Continuing Development
Core Cities	10	Professional Liaison	Continuing Development
West Yorkshire Audit Group	5	Professional Liaison	Continuing Development
CIPFA National Working Groups	5	Professional Liaison	Continuing Development
Continuing Professional Development (CPD)	115	Training and CPD	Continuing Development
Training and Development	190	Training and CPD	Continuing Development
Total Continuing Development	**333**		
Contingency			
General Contingency	280	Contingency	Contingency
Total General Contingency	**280**		
Audit Plan 2013/14 Total Days	**5727**		