



Internal Audit Service

Internal Audit  
&  
Assurance Plan  
2008

## 2008 Internal Audit & Assurance Plan

The Internal Audit & Assurance Plan for the period April – July 2008 has been prepared in accordance with best practice as contained in the 2006 CIPFA Code of Practice for Internal Audit.

The Code requires that Internal Audit provide an opinion on the overall adequacy and effectiveness of the Council's internal control environment and that the opinion should inform the Annual Statement of Assurance on Corporate Governance.

The plan has been developed to take account of this requirement and provides the opportunity for reviews of corporate governance, risk management and operational controls to be undertaken as well as the more traditional financial areas.

The Code also explains for the first time, that sufficient, evidenced work must have been completed before an opinion can be given on the activity that has been reviewed. A number of reviews included in the audit plan have been taken directly from the Council's current risk register. The Panel need to be aware that the internal audit plan is unable to provide, apart from in those areas specifically reviewed, any assurance as to the effectiveness or otherwise of the controls listed in the register.

A summary of the audits planned for the period are listed on the following pages, together with the name of the Liaison Officer responsible for dealing with any audit report or other issue that arises from an audit review. In addition to undertaking the audits detailed in the plan, a review of fraud risks is also being planned. Internal audit are also likely to be involved in providing advice and assistance to managers, advising on new project developments and dealing with any whistleblowing allegations received.

Whilst it is envisaged that all the audits contained in the plan will be undertaken, the identification of any new risks or significant changes in residual risk scores, may require audits to be substituted so as to ensure that reviews are undertaken of areas identified as being of greatest risk to the achievement of Council objectives. Chief Officers and Heads of Service will be informed of any changes before they are introduced.

**David Harwood**  
**Audit & Risk Manager**  
**4 March 2008**

## Corporate Systems

### Service Delivery : T Parker

30

The CPA UoR KLOE considers a number of issues with regard to best value. This review will consider how activities are able to show that they are efficient and effective and that opportunities to review and improve processes are identified and acted upon.

### Risk Management Arrangements: S Couper

8

*Inherent Risk High Residual Risk High*

Risk management is an important part of the CPA KLOE and the governance of the Council. This review will consider how well risk management has become embedded into the Authority's business process, the robustness of the risk register and officer training.

Total Allocation 38

## Commerce & Technology

### Bailiff Service: J Barber

5

*Inherent Risk Very High Residual Risk High*

Bailiffs are used to recover unpaid Council Tax and NNDR. This audit will examine the systems in place for referring cases to the bailiffs and the process for referring potential difficult customers to them. This area was last reviewed in 2004 and was given limited assurance.

Total Allocation 5

## Central Services

### Leisure Centres: R Reeves

27

To continually review across the 5 Leisure Centres specific areas of their operation. This year's areas will be agreed with the Head of Service prior to commencement.

### Management of Ill Health & Sickness: P Duerden

12

This review will re-examine the Council's "Bradford" sickness monitoring scheme and the effects it has had on the early identification and reduction in sickness. This area was last reviewed in 2004 and was given limited assurance.

### Income Generation: I Leatherbarrow

10

*Inherent Risk Very High Residual Risk High*

The register contains a risk that is concerned with the Council being unable to secure sufficient external funding and grants to continue existing tasks and services. This audit will examine the controls in place to mitigate this risk and the procedures for identifying and bidding for external funds. This area was last reviewed in 2004 and was given limited assurance.

	Audit Days
<p><b>Monitoring of Recruitment to 'High Risk' posts: P Duerden</b></p> <p><i>Inherent Risk Very High                      Residual Risk Very High</i></p> <p>External Audit recommended in 2003 that all 'high risk posts' be identified and that robust procedures are then introduced to reduce the risk of inappropriate appointments. This review will examine the procedures that are in place as well as the CRB process followed in respect of staff who are working with vulnerable people. This area was last reviewed in 2004 and was given limited assurance.</p>	5
Total Allocation	<u>54</u>
 <b>ICT Audit</b>	
<p><b>CAPS Uni-form: C Hall</b></p> <p>The Council is consolidating its information systems and the CAPS Uniform system is a key element in the delivery of core information (Planning, Licensing, Public Access, LLPG, Land Charges &amp; Building Control and currently being implemented in Operations and Estates). This review will consider the reliance that the Council has on this system and its financial cost.</p>	5
<p><b>Safeguarding Data: C Hall</b></p> <p><i>Inherent Risk Very High                      Residual Risk High</i></p> <p>The register contains a risk that is concerned with the loss of both personal and confidential data when it is being transferred or used outside of the Council's normal environment. This audit will review the control measures that have been introduced to reduce the risk of this event occurring. This area has not been audited previously.</p>	10
Total Allocation	<u>15</u>
 <b>Operational Services</b>	
<p><b>Equipment Servicing: R Ward</b></p> <p><i>Inherent Risk High                              Residual Risk High</i></p> <p>The Head of Operations manages a risk that is concerned with the proper maintenance of equipment of plant. This audit will examine the controls that have been introduced to mitigate this risk as well as considering if similar risks occur in the Leisure Centres and in respect of plant and machinery in use within administrative buildings. The servicing of equipment was last reviewed in respect of Leisure Centres in 2004 and administrative buildings in 2005. Both areas received a limited assurance opinion.</p>	10
<p><b>Grounds Maintenance: R Ward</b></p> <p>To examine the managerial and operational systems and procedures introduced that allow for the monitoring, review and operation of the grounds maintenance service. This area was last reviewed in 2004 and was given limited assurance.</p>	10
<p><b>Workshop: R Ward</b></p> <p>To examine the administrative procedures introduced within the workshop to enable vehicles and plant to be regularly serviced, and the vehicles maintained in roadworthy condition. This area was last reviewed in 2004 and was given limited assurance.</p>	10
Total Allocation	<u>30</u>