



REPORT TO: OVERVIEW AND SCRUTINY COMMITTEE

DATE: 9 APRIL 2009

REPORTING OFFICER: PARTNERSHIP MANAGER,
NORTH YORKSHIRE AUDIT PARTNERSHIP
JAMES INGHAM CPFA

SUBJECT: INTERNAL AUDIT PLAN 2009/10.

WARDS AFFECTED: ALL

1.0 PURPOSE OF REPORT

This report presents the Internal Audit Plan for 2009/10 from the North Yorkshire Audit Partnership for approval.

2.0 RECOMMENDATIONS

It is recommended that the Internal Audit Plan for 2009/10 be noted.

3.0 REASONS SUPPORTING DECISION

Internal Audit is a legal requirement for Councils, and furthermore underpins delivery of the Corporate Plan and the Council's strategic themes by ensuring that the control environment is reviewed on a structured and logical basis.

4.0 BACKGROUND

The Internal Audit plan has been drafted using the Partnership's risk assessment model. This model considers various aspects appertaining to activities within Ryedale DC and assesses the level of inherent risk. This then determines the relative frequency of audit. The plan has a total value of 265 days and the plan is therefore constrained by that limit. The draft plan has been subject to appropriate consultation, and has been agreed by the Corporate Management Team.

It has been established that this committee should act as an Audit Committee for the Council and, therefore is the body to receive this report.

5.0 POLICY CONTEXT

This report and the Audit Plan support the Council's requirement to comply with all legislation. It also supports all the Corporate Aims of the Council, by evaluating the overall internal control framework through which the aims are achieved.

6.0 REPORT

The audit plan, detailed in Appendix A, sets out the work to be covered in the forthcoming year.

The plan is agreed between the Corporate Director, the council's S151 Officer and the Audit Partnership. In addition views are sought from Heads of Service, and the council's external auditors.

This wider review is to make sure that the plan is relevant and appropriate to the council's needs.

The view sought from the council's external auditors is appropriate to the continuing expectation that the Partnership works closely with them to minimise the cost of external audit by allowing them to be able to place reliance on the Partnership's audit plan and work in their assessment of the Council.

This does tend to distort the plan to a degree as they expect that we audit the material systems of the council on an annual basis. This drives part of the plan outwith the Partnership's risk assessment. Typically this work accounts for around 47% of the annual plan.

The plan is attached as Appendix A. Progress against the plan is reported to the Overview & Scrutiny (Audit) Committee on a regular basis, and the plan itself will be reviewed during the year to take cognisance of changes within the audit environment. This review will reported to the Committee at its autumn meeting.

7.0 FINANCIAL IMPLICATIONS

There are no financial implications, beyond the existing budget for Internal Audit and any additional work in respect of Risk Management, and special investigations.

8.0 RISK ASSESSMENT

Information -none

Strategic - That the audit plan is considered deficient by the Council's external auditors, which may lead to concern from the external auditor and potential adverse comment in the Audit Letter.

Operational -Internal Audit examines all aspects of the Council's work and accordingly all the Council's Corporate Objectives.

That the systems of internal control will not be amended in the light of an adverse report.

People - none

Reputation - That the council does not take seriously the provision of internal audit.

Regulatory - The Council is under a statutory obligation to have a system of internal audit and therefore de facto, and in line with current good practice, the Overview & Scrutiny (audit committee) must approve its programme of work.

Financial - none

9.0 CONCLUSION

The plan has been drafted in consultation with the Corporate Director (S151), with consultation with Heads of Service and with the External Auditor's opinion.

Therefore it represents an appropriate plan within the limitations of the Council's present budget for Internal Audit.

OFFICER CONTACT:

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NORTH YORKSHIRE AUDIT PARTNERSHIP**RYEDALE DISTRICT COUNCIL AUDIT PLAN 2009/10 to 2012/13**

CODE	AUDIT AREA	2009/10	2010/11	2011/12	2012/13
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Material Systems Regularity Assurance (MSRA)

20110	Council Tax	14	14	14	14
20120	Creditors + e-procurement ; purchase cards	11	11	11	11
20130	Debtors	11	11	11	11
20140	G.Ledger + Bank Recs	12	12	12	12
20150	Housing Benefits	15	15	15	15
20170	Income System	11	11	11	11
20180	NNDR	12	12	12	12
20190	Payroll	6	6	6	6
20200	Treasury Mgt Asset Management (Capital	9	9	9	9
22520	Accounting)	6	6	6	6
		107	107	107	107

Identified Risk Assurance (IRA)

-	Corporate Risk Register Action plans	7	7	7	7
-	Service Risk Register Action plans				

Cyclical Assurance (CA)**Head of Environmental Services - Phil Long****Health and Environment - Steve Richmond**

22070	Dog Enforcement	-	-	6	-
22085	Food Safety	-	-	6	-
22111	Licencing Act(s)	6	-	-	6
22114	<i>Gambling Act 2005 inc in 2111</i>	-	-	-	-
22120	Markets	7	-	-	7
22130	Pest Control	-	-	-	7
22150	<i>Pollution Control</i>	-	-	-	-
		13	0	12	20

Street Scene Services - Beckie Bennett

21530	<i>Canteen / Restaurant</i> Waste Management / Grounds	-	-	-	-
21590	Maintenance / Recycling	-	-	7	-

NORTH YORKSHIRE AUDIT PARTNERSHIP**RYEDALE DISTRICT COUNCIL AUDIT PLAN 2009/10 to 2012/13**

CODE	AUDIT AREA	2009/10	2010/11	2011/12	2012/13
	<i>Vehicles & Plant</i>				
21680	<i>(inc Garages & Depot)</i>	-	-	-	-
22050	Car Parking	-	-	8	-
22110	Hackney Carriage licences	-	7	-	-
22160	Public Conveniences	-	-	-	-
22180	Trade Refuse	6	-	-	6
22181	Septic Tanks	-	-	-	-
		6	7	15	6

Head of Economy and Housing - Julian Rudd**Economic and Community - Jos Holmes**

	Community Safety	-	7	-	-
21400	Leisure Contract	7	-	7	-
23580	Cultural Grants	-	7	-	-
23610	Sports Development	-	-	-	7
23640	Tourism & TIC's	-	-	10	-
		7	14	17	7

Housing Services - Richard Etherington

22090	Gypsy Site	-	-	-	-
23005	Housing Strategy + Homelessness	-	7	-	-
23060	Grants (Imp, Disabled, Fuel Poverty)	6	-	-	7
23070	Warden Control (incl. .RyeCare)	-	-	7	-
		6	7	7	7

Head of Planning - Gary Housden**Development**

22140	D Control	-	8	-	-
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Forward Planning - Jill Thompson

22020	Sustainability	8	-	-	-
22140	Local Plan	7	-	-	7
31040	Grant Funding/Payment	-	-	-	-
	Market Town Initiative	-	-	-	-
		15	0	0	7

Head of Organisational Development – Louise Sandall**ICT Services - Mick Phythian****Human Resources – Gail Matthewman**

21650	Personnel & Training	-	-	7	-
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NORTH YORKSHIRE AUDIT PARTNERSHIP**RYEDALE DISTRICT COUNCIL AUDIT PLAN 2009/10 to 2012/13**

CODE	AUDIT AREA	2009/10	2010/11	2011/12	2012/13
Democratic Services - Simon Copley					
21070	Local Land Charges	-	-	-	-
21120					
/1125	Register of Electors/Election Exp	-	-	7	-
		0	0	7	0
Head of Transformation – Clare Slater					
	Performance Indicators	7	7	7	7
Legal Services - Anthony Winship					
	<i>Legal Services - inc within</i>				
21060	Debtors	-	-	-	-
Head of Resources – vacant					
Revenue and Finance Services - Trevor Anderson					
21010	Car Leasing/Loans	-	-	-	6
21080	Members Allowances	6	-	-	-
21081	Officers Allowances	0	6	-	-
22530	Insurance	6	-	-	6
22540	Housing Act Advances	-	-	-	-
22550	Tax Mgt	6	7	6	7
		18	13	6	19
Facilities and Emergency Planning Services					
Phil Long, Dave Summers					
21020	Industrial Units	7	-	-	7
21050	Health & Safety	-	7	-	-
21190	Asset Management	-	-	-	-
21100	Public Offices/Property Maint	-	6	-	6
24010	Garages&Depots (inc Veh&P)	-	10	-	-
		7	23	0	13
Customer Services and Benefits					
Angela Wood					
155	HB Fraud	-	-	8	-
21150	Telephones	7	-	-	-
22200	Concessionary Fares	-	7	-	-
28080	Access to Services	-	-	-	-
		7	7	8	0

NORTH YORKSHIRE AUDIT PARTNERSHIP**RYEDALE DISTRICT COUNCIL AUDIT PLAN 2009/10 to 2012/13**

CODE	AUDIT AREA	2009/10	2010/11	2011/12	2012/13
	Follow ups	10	10	10	10
	Contingency	1	1	1	1
		11	11	11	11
<u>Value Added & Technical (VAT)</u>					
	Computer Audit	10	10	10	10
28900	Contract Audit/Procurement	7	7	7	7
		17	17	17	17
<u>Performance Management – CAA/CPA etc</u>					
	- CAA & CPA – KIoE/UOR & Direction of Travel	9	9	9	9
	- Covalent				
	- Service Delivery Plans				
	- Risk				
	- Governance of Partnerships				
	- Annual Governance Statement - Review & Action Plan follow up	5	5	5	5
		14	14	14	14
<u>Client Support & Advice (CSA)</u>					
	External Auditor Liaison	3	3	3	3
	Client Support	12	12	12	12
	- O& S Committee				
	- Reg 6 review				
	- AGS				
	- Annual IA Report				
	Misc Advice	8	8	8	8
		23	23	23	23
Total Agreed Audit Days		265	265	265	265