

CARLISLE CITY COUNCIL

Report to:- **The Mayor and Members of the City Council**

Date of Meeting:- 29th April 2003

Agenda Item No:-

16(d)

Public	Policy	Delegated: No
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Accompanying Comments and Statements

	Required	Included
Environmental Impact Statement:	No	
Corporate Management Team Comments:	No	
Financial Comments:	Yes	Yes
Legal Comments:	No	
Personnel Comments:	No	

Title:- STRATEGIC AUDIT PLAN FOR 2003/04 TO 2006/07

Report of:- The Head of Finance

Report reference:- Financial Memo FS12/02

Summary:- This report contains the Strategic Audit Plan for the years 2003/04 to 2006/07. The report was presented to Members of the Corporate Resources Overview and Scrutiny Committee, which is the Committee responsible for Internal Audit, on 20th February 2003. Members, at that meeting, resolved that the Strategic Plan be noted prior to submission to the City Council for approval.

Recommendation:- That the Strategic Plan, as detailed within this report, should be formally adopted by the Council in accordance with Article 4, Section 4.01(a) of the Constitution.

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Ian Beckett
Audit Manager
08 April 2003

Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

STRATEGIC AUDIT PLAN FOR 2003/04 TO 2006/07, AUDIT PLAN 2003/04
AND

PROPOSALS FOR VALUE FOR MONEY STUDIES

1. **INTRODUCTION**

- 1.1. Under Section 151 of the Local Government Act 1972 and Section 114 of the Local Government Finance Act 1988, the Head of Finance is statutorily responsible for the proper administration of the City Council's financial affairs. In addition, the Accounts and Audit regulations 1996 require the Council to maintain an adequate and effective Internal Audit function. The Internal Audit Section is an important resource in enabling the Head of Finance and the Council to fulfil their duties and it is important to ensure that the work of Internal Audit is effected so as to give assurance of the probity of the Council's financial affairs.
- 1.2. The Corporate Resources Overview and Scrutiny Committee acts as the Council's Audit Committee. It is therefore appropriate that the annual Audit Plan should be presented to and approved by the Committee prior to the start of each financial year, thus giving Members the opportunity to question the Head of Finance on the proposed work of the Internal Audit Section for the forthcoming year.
- 1.3. It is also appropriate for Members of the Corporate Resources Overview and Scrutiny Committee to consider the longer term (4 –year) Strategic Plan, prior to submission to the Council for approval.
- 1.4. An element of time within the Annual Plan (100 days) is allocated to Value for Money (VFM) Performance Review/Best Value studies. Members are asked to select and prioritise the audits suggested In Appendix C.
- 1.5. Members should note that performance against the 2003/04 Audit Plan will be reported to Committee after the end of the financial year.

2. **STRATEGIC PLAN**

- 2.1. A major reappraisal of the Strategic Audit Plan was carried out during 1998/99, which resulted in the production of a revised Strategic Plan to cover the years from

1999/00 to 2002/03. Members of the (then) Finance and General Purposes Sub - Committee approved this Plan at their meeting on 16 February 1999. (Financial Memo 1998/99 No. 158).

- 2.2. The Financial Year 2002/03 is the final year covered by the current Strategic Plan. There have been numerous changes which have taken place in the Authority since the formulation of the above Strategic Plan. These include predominately L.S.V.T., Leisuretime and the significant changes resulting for the restructuring of the Authority from the historic departmental basis to the current Business Units.
- 2.3. The new Strategic Plan has been produced using a "Risk – based" formula, following discussions with all of the Heads of Business Units and as far as possible reflecting a "themed" approach within each Business Unit.
- 2.4. Previously, the Strategic Plan has attempted to allocate the individual audit reviews over each of the ensuing 4 years, but experience has shown that varying numbers of unforeseen changes are required every year. Until the recent reorganisation has had time to "bed in", and until the permanent staffing complement for Internal Audit is known, it is not considered to be possible to look more than 1 year ahead for detailed planning purposes. The recent risk-based approach to preparing the Strategic Audit Plan has shown that, based on known demands and current Audit staffing, there is an overall shortfall of approximately 800 man-days between the time required to complete the Plan, and available resources. This equates to one FTE member of staff. The situation will be monitored and addressed during the coming year.
- 2.5. **Members are requested to consider and comment on the new Strategic Plan for the period 2003/04 to 2006/07, which also indicates the individual reviews planned to be carried out during 2003/04, prior to submission to Council for approval. This is attached to this report as APPENDIX A.**

3. ANNUAL PLAN 2003/04

- 3.1. Attached at **Appendix B** is a summarised analysis of the proposed Audit Plan for 2003/04, showing the planned days for each of the Business Units, together with an analysis of the planned non-chargeable time.
- 3.2. Heads of Business Units have had the opportunity to suggest alternative uses of audit resources which they believe would be more effective given their current circumstances. All such requests have been accommodated within the constraints of ensuring adequate coverage of the Council's activities, in particular the completion of the core systems work. Heads of Business Units have also been

asked to indicate their assessment of the overall "risks" associated with each of their activities, and this information has been used in the risk-formula referred to above.

- 3.3. **Members are requested to note the summarised Audit Plan for 2003/04, which is attached as APPENDIX B.**

4. COMPUTER AUDIT

- 4.1 There is an allowance of 20 days in the Plan to cover Computer Audit. Areas which are to be reviewed during 2003/04 will be discussed and agreed with the Head of Customer and Information Services.

5. CONTRACT AUDIT

- 5.1. There is an allowance of 30 days for this area of activity. This is intended to cover aspects of both capital and revenue contracts, and to ensure compliance with the Authority's Contract Procedure Rules.

6. PROPOSED VFM/PERFORMANCE REVIEW/BEST VALUE STUDIES

- 6.1. As in previous years, an allowance of 100 days has been made for VFM/Performance Review/Best Value studies. All Heads of Service have had the opportunity to propose studies and 3 proposals have been received. These have been summarised on **Appendix C** attached.
- 6.2. Draft reports relating to these studies will be distributed to the relevant Heads of Business Units to enable their comments and any amendments to be incorporated into the final reports. The final reports will be presented to Members of this Committee in due course.
- 6.3. **Members are requested to consider the proposals for Value for Money/Performance Review/Best Value studies and to agree which of these studies should be undertaken and in which order of priority.**

CARLISLE CITY COUNCIL
INTERNAL AUDIT SERVICES
STRATEGIC PLAN
2003/04 TO 2006/07
AND
DETAILED PLAN FOR 2003/2004

Legal & Democratic Services - Strategic Plan to 2006/2007

<u>Audit Area</u>	<u>Frequency of Review (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
COMPLAINTS					
⑤ <input type="checkbox"/> Council Complaints Procedure	2	New area	10	20	10
⑤ <input type="checkbox"/> Co-ordination of response to LG Ombudsman	Inc above				
LAND CHARGES					
⑤ <input type="checkbox"/> Land Charges	4	2001/02	7	7	
CIVIC SERVICES					
⑤ <input type="checkbox"/> Mayor & Civic Services	4	2001/02	5	5	
⑤ <input type="checkbox"/> Town Twinning	4	2001/02	5	5	
DEMOCRATIC SERVICES					
⑤ <input type="checkbox"/> Electoral Registration and inc. Fees & Exps	2	1999/2000	10	20	10
⑤ <input type="checkbox"/> Committee Services	2	New area	5	10	5
LEGAL SERVICES					
⑤ <input type="checkbox"/> Legal Services Practises	4	New area	5	5	
⑤ <input type="checkbox"/> Constitution	4	New area	5	5	
		TOTAL		77	25

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Financial Services - Strategic Plan to 2006/07

<u>Audit Area</u>	<u>Frequency of Review (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
⑤ <input type="checkbox"/> Banking Terms	4	2002/03	5	5	
⑤ <input type="checkbox"/> Treasury Management - Core Systems	1	Annual	9	36	9
⑤ <input type="checkbox"/> VAT	2	1997/98	10	20	10
⑤ <input type="checkbox"/> Automated Payments System	2	2002/03	5	10	5
⑤ <input type="checkbox"/> Grants to Parish Councils	4	2000/01	3	3	
⑤ <input type="checkbox"/> Insurance	2	2001/02	15	30	15
PAYMENTS					
⑤ <input type="checkbox"/> Creditor Payments - Core System	1	Annual	17	68	17
⑤ <input type="checkbox"/> Car Loans	4	2001/02	5	5	
⑤ <input type="checkbox"/> Car Leasing	4	2000/01	5	5	
⑤ <input type="checkbox"/> Mortgages	4	1999/00	3	3	
⑤ <input type="checkbox"/> Stock & Controlled Stationery	4	2002/03	5	5	
⑤ <input type="checkbox"/> Electronic Purchasing (Orbit)	2	New area	10	20	10
			TOTAL	210	66

Member Support & Employee Services - Strategic Plan to 2006/07

<u>Audit Area</u>	<u>Frequency of Review (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
PERSONNEL					
⑤ <input type="checkbox"/> Training & Development (Employees & Members)	2	2002/03	15	30	
⑤ <input type="checkbox"/> Early Retirement & Redundancy	4	1996/97	10	10	
⑤ <input type="checkbox"/> Flexitime	3	2000/01	10	20	
⑤ <input type="checkbox"/> Sickness Monitoring	2	2000/01	10	20	10
⑤ <input type="checkbox"/> Business Continuity Planning (Co-ordination)	2	New area	10	20	10
HEALTH & SAFETY					
⑤ <input type="checkbox"/> Health & Safety	2	New area	10	20	10
PAY & MEMBER SERVICES					
⑤ <input type="checkbox"/> Payroll - Core System	1	Annual	18	72	18
⑤ <input type="checkbox"/> Non Standard Pyts to Employees (O/Time, Travel Etc)	2	2000/01	15	30	15
⑤ <input type="checkbox"/> PAYE & NI	2	2002/03	10	20	10
⑤ <input type="checkbox"/> Members Allowances	3	2001/02	5	10	
OVERVIEW & SCRUTINY					
⑤ <input type="checkbox"/> Overview & Scrutiny Function	4	New area	5	5	
			TOTAL	257	73

Customer & Information Services - Strategic Plan to 2006/07

<u>Audit Area</u>	<u>Frequency of Review (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
⑤ ☐ Telephones	2	1996/97	10	20	10
⑤ ☐ Information Technology (inc. IT Strategy & IT Business Continuity)	1	New area	15	60	15
⑤ ☐ Data Protection & Human Rights	3	2000/01	10	20	
⑤ ☐ E-Government	3	New area	10	20	
⑤ ☐ Mail Processing	3	New area	5	10	
⑤ ☐ Reprographics	4	2000/01	10	10	
⑤ ☐ Customer Services - Front End	2	New area	10	20	10
			TOTAL	160	35

Revenues & Benefits Services - Strategic Plan to 2006/07

Audit Area	Freq of Rev (Years)	Last Review	Allocated Days per review	Total Days Over 4 Year Cycle	Annual Plan 2003/04
<u>HOUSING & COUNCIL TAX BENEFIT - Core system</u>					
⑤ <input type="checkbox"/> Housing & Council Tax Benefits Assessment	1	Annual	30	120	30
⑤ <input type="checkbox"/> Assessment and Recovery of HBOP	1				
⑤ <input type="checkbox"/> HB Verification	1				
<u>ANTI FRAUD STRATEGY & OPERATION</u>					
⑤ <input type="checkbox"/> Prevent, detect and deter benefit fraud	2	New area	10	20	
<u>NNDR - Core system</u>					
⑤ <input type="checkbox"/> Billing	1	Annual	12	48	12
⑤ <input type="checkbox"/> Collection	1				
⑤ <input type="checkbox"/> Recovery	1				
<u>COUNCIL TAX - Core system</u>					
⑤ <input type="checkbox"/> Billing	1	Annual	16	64	16
⑤ <input type="checkbox"/> Collection	1				
⑤ <input type="checkbox"/> Recovery	1				
<u>DEBTORS - Core system</u>					
⑤ <input type="checkbox"/> Anti-Poverty "Debtors" Strategy	1	New area	15	60	15
⑤ <input type="checkbox"/> Sundry Debtors and Periodic Income (rec & mon)	1	Annual			
⑤ <input type="checkbox"/> Initiatives to maximise debt collection performance	1	New area			
⑤ <input type="checkbox"/> Concessionary Fares	3	2002/03	5	10	
<u>CASHIERS SERVICES - Core system</u>					
	1	Annual	15	60	15
			TOTAL	382	88

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Commercial & Technical Services - Strategic Plan to 2006/07					
<u>Audit Area</u>	<u>Freq of Rev (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
BUILDING FACILITIES					
⑤ <input type="checkbox"/> Facilities Management/Building Maintenance	3	2001/02	15	30	
⑤ <input type="checkbox"/> Building Resources/Cleaning	3	2002/03	15	30	
⑤ <input type="checkbox"/> Civic Centre Keepers/Building Security	4	New area	10	10	
SUPPORT SERVICES					
⑤ <input type="checkbox"/> Estimators/Surveyors	4	New area	10	10	
⑤ <input type="checkbox"/> Corporate Purchasing Unit	4	2000/01	10	10	
⑤ <input type="checkbox"/> Transport & Plant	3	2001/02	15	30	
⑤ <input type="checkbox"/> Garage	4	2002/03	10	10	
⑤ <input type="checkbox"/> Stores	4	2002/03	10	10	
SERVICE DEVELOPMENT					
⑤ <input type="checkbox"/> Quality Management	3	New area	15	30	
⑤ <input type="checkbox"/> Drainage Services (inc NWW Agency Contract)	4	2000/01	10	10	
STREET SCENE					
⑤ <input type="checkbox"/> Grounds Maintenance (inc Arboriculture)	3	2002/03	15	30	
⑤ <input type="checkbox"/> Park Patrols	4	New area	10	10	
⑤ <input type="checkbox"/> Playground Maintenance	3	New area	10	20	
HIGHWAYS					
⑤ <input type="checkbox"/> Highways Maintenance (inc claimed rights)	4	2002/03	15	15	
⑤ <input type="checkbox"/> Public/Street Lighting	4	2002/03	15	15	
NEIGHBOURHOOD SERVICES					
⑤ <input type="checkbox"/> dctv	4	2002/03	10	10	
⑤ <input type="checkbox"/> Parking, Car Park Control/Wardens	2	2002/03	15	30	
WASTE SERVICES					
⑤ <input type="checkbox"/> Refuse Collection	3	2002/03	15	30	
⑤ <input type="checkbox"/> Street Cleaning	3	2002/03	15	30	
			TOTAL	370	0

Property Services - Strategic Plan to 2006/07

<u>Audit Area</u>	<u>Freq of Rev (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
⑤ <input type="checkbox"/> Town Centre Development	2	New area	20	40	20
⑤ <input type="checkbox"/> Covered Market	4	2002/03	10	10	
⑤ <input type="checkbox"/> Industrial Estates	2	1998/99	20	40	20
⑤ <input type="checkbox"/> Corporate Properties	4	2001/02	20	20	
⑤ <input type="checkbox"/> General Management of Property Portfolio (policy advice , surplus land, acquisitions, investment fund)	3	New area	15	30	
Scope of Above Audits			TOTAL	140	40
ESTATE MANAGEMENT					
⑤ <input type="checkbox"/> Sales & Lettings					
⑤ <input type="checkbox"/> Valuations (NB not a discreet function)					
⑤ <input type="checkbox"/> Rent Reviews & Lease renewals					
⑤ <input type="checkbox"/> Landlord and tenant matters					
⑤ <input type="checkbox"/> Rental Income and debt monitoring					
⑤ <input type="checkbox"/> Rating Work					
ASSESSMENT MANAGEMENT					
⑤ <input type="checkbox"/> Asset Management					
⑤ <input type="checkbox"/> Identification & sale of surplus assets (Disposals)					
⑤ <input type="checkbox"/> Policy advice (Link with Asset Investment and Strategic Management)					
⑤ <input type="checkbox"/> Monitoring costs/PI's					
⑤ <input type="checkbox"/> Asset Investment (Fund)					
⑤ <input type="checkbox"/> Handling development enquiries					
FACILITIES MANAGEMENT					
⑤ <input type="checkbox"/> Strategic Management					
⑤ <input type="checkbox"/> Management of Property Portfolio					
⑤ <input type="checkbox"/> Monitoring maintenance of buildings and facilities					

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Planning Services - Strategic Plan to 2006/07

<u>Audit Area</u>	<u>Freq of Rev (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
BUILDING CONTROL					
<input checked="" type="checkbox"/> <input type="checkbox"/> Advice & Guidance (including the following)	2	2001/02	15	30	15
<input checked="" type="checkbox"/> <input type="checkbox"/> Building Regulation Applications					
<input checked="" type="checkbox"/> <input type="checkbox"/> Control of demolition					
<input checked="" type="checkbox"/> <input type="checkbox"/> Dealing with dangerous structures					
<input checked="" type="checkbox"/> <input type="checkbox"/> Shop Mobility	4	New area	5	5	
<input checked="" type="checkbox"/> <input type="checkbox"/> Access Grants	4	New area	10	10	
DEVELOPMENT CONTROL					
<input checked="" type="checkbox"/> <input type="checkbox"/> Advice & Guidance (Including as shown below)	2	2001/02	15	30	15
<input checked="" type="checkbox"/> <input type="checkbox"/> Consider applications (planning, advertisement, listed buildings, conservation)					
<input checked="" type="checkbox"/> <input type="checkbox"/> Dealing with planning appeals and enquiries					
<input checked="" type="checkbox"/> <input type="checkbox"/> Planning enforcement.					
LOCAL PLANS & CONSERVATION					
<input checked="" type="checkbox"/> <input type="checkbox"/> Carlisle District Local Plan (Including as shown below)	2	2001/02	15	30	15
<input checked="" type="checkbox"/> <input type="checkbox"/> Advice on listed Buildings					
<input checked="" type="checkbox"/> <input type="checkbox"/> Regional Planning Guidance					
<input checked="" type="checkbox"/> <input type="checkbox"/> Cumbria and Lake District Joint Structure Plan					
<input checked="" type="checkbox"/> <input type="checkbox"/> Supplementary Guidance Notes					
<input checked="" type="checkbox"/> <input type="checkbox"/> Conservation Areas					
<input checked="" type="checkbox"/> <input type="checkbox"/> Conservation Grants					
<input checked="" type="checkbox"/> <input type="checkbox"/> Hedgerow Removal Notices					
<input checked="" type="checkbox"/> <input type="checkbox"/> Environment Grants					
<input checked="" type="checkbox"/> <input type="checkbox"/> Tree Preservation Orders & Trees in Conservation Areas					
			TOTAL	105	45

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Economic & Community Development Services - Strategic Plan to 2006/07					
Audit Area	Freq of Rev (Years)	Last Review	Allocated Days per review	Total Days Over 4 Year Cycle	Annual Plan 2003/04
ECONOMIC DEVELOPMENT					
⑤ <input type="checkbox"/> New Deal	3	New area	10	20	
⑤ <input type="checkbox"/> Brampton Business Centre	4	2001/02	10	10	
⑤ <input type="checkbox"/> Enterprise Centre	4	2001/02	10	10	
⑤ <input type="checkbox"/> Business Development	3	New area	10	20	
⑤ <input type="checkbox"/> External Funding/Grant Monitoring	2	New area	15	30	15
TOURISM MANAGEMENT					
⑤ <input type="checkbox"/> City Centre Management/Tourism Marketing	4	New area	10	10	
⑤ <input type="checkbox"/> Darlisle Conference Group	3	New area	5	10	
⑤ <input type="checkbox"/> TIC Carlisle, Brampton & Longtown	4	2000/01	15	15	
COMMUNITY SUPPORT					
⑤ <input type="checkbox"/> Community Support	3	New area	15	30	
⑤ <input type="checkbox"/> Children & Young People	3	New area	15	30	
⑤ <input type="checkbox"/> SureStart	3	New area	10	20	
⑤ <input type="checkbox"/> Advice Agencies (inc Benefits Advice, Law Centre, CAB)	3	New area	15	30	
⑤ <input type="checkbox"/> Leisure Grants (inc Sports Development & L&D Grants)	4	2002/03	10	10	
⑤ <input type="checkbox"/> Community Events	3	New area	10	20	
⑤ <input type="checkbox"/> Community Centres - central management & support	3	New area	10	20	
⑤ <input type="checkbox"/> Community Centres Annual Accounts	1	Annual Accounts	25	100	25
Belah					
Bolcherby					
Petteril Bank					
Yewdale					
Greystone					
Morton					
Haraby					
Longtown					
COMMUNITY SAFETY					
⑤ <input type="checkbox"/> Community Safety & Anti Social Behaviour	3	New area	10	20	
			TOTAL	405	40

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Culture Leisure & Sport Services - Strategic Plan to 2006/07					
<u>Audit Area</u>	<u>Freq of Rev (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
ARTS & MUSEUM (to include)					
⑤ <input type="checkbox"/> Shop	2	2002/03	20	40	20
⑤ <input type="checkbox"/> Marketing and Development					
⑤ <input type="checkbox"/> Arts and Development					
⑤ <input type="checkbox"/> Education					
⑤ <input type="checkbox"/> Collections					
⑤ <input type="checkbox"/> Support Services					
⑤ <input type="checkbox"/> Guildhall Museum	4	2002/03	5	5	
PARKS & COUNTRYSIDE MANAGEMENT					
⑤ <input type="checkbox"/> Parks and Open Spaces (inc all parks)	2	New combined	10	20	10
⑤ <input type="checkbox"/> Landscape Services, Countryside Support & Parks inc Depot	4	New area	15	15	
⑤ <input type="checkbox"/> Allotments	3	2000/01	5	10	
SPORTS & RECREATION					
⑤ <input type="checkbox"/> Sports Development	3	New area	10	20	
⑤ <input type="checkbox"/> Leisuretime/Carlisle Leisure (client)	2	New area	20	40	20
EAST CUMBRIA COUNTRYSIDE PROJECT					
ECCP	4	2002/03	10	10	
			TOTAL	160	50

Environmental Protection Services Strategic Plan to 2006/07					
<u>Audit Area</u>	<u>Freq of Rev (Years)</u>	<u>Last Review</u>	<u>Allocated Days per review</u>	<u>Total Days Over 4 Year Cycle</u>	<u>Annual Plan 2003/04</u>
ENVIRONMENTAL HEALTH					
⑤ <input type="checkbox"/> Food Standards	3	New area	10	20	
⑤ <input type="checkbox"/> Environmental Mgmt (Pollution Control, Contaminated Land & Recycling)	4	2002/03	15	15	
⑤ <input type="checkbox"/> Dog Warden Scheme and Dog Enforcement	4	2002/03	10	10	
⑤ <input type="checkbox"/> Health & Safety Inspections	4	2001/02	10	20	
⑤ <input type="checkbox"/> Best Control	4	2001/02	10	10	
⑤ <input type="checkbox"/> Public Conveniences	4	2001/02	5	5	
LICENSING					
⑤ <input type="checkbox"/> Licensing	4	2001/02	15	15	
BEREAVEMENT SERVICES					
⑤ <input type="checkbox"/> Bereavement Services	3	2001/02	15	30	
STRATEGIC HOUSING					
⑤ <input type="checkbox"/> Strategy					
⑤ <input type="checkbox"/> Supporting People (Homelessness/Hostels/Housing Associations)	2	2002/03	10	20	10
⑤ <input type="checkbox"/> Monitoring Service Delivery of CHA	1	New area	10	40	10
⑤ <input type="checkbox"/> Energy Efficiency	3	New area	10	20	
⑤ <input type="checkbox"/> Improvement Grants	1	2002/03	10	40	10
HEALTH PROMOTION & PARTNERSHIPS					
⑤ <input type="checkbox"/> Health Promotion & Partnerships	3	New area	10	20	
			TOTAL	265	30

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CARLISLE CITY COUNCILFINANCIAL SERVICESINTERNAL AUDITSUMMARY AUDIT PLAN 2003/04

Systems/probity reviews

◆ Legal and Democratic Services	25	
◆ Financial Services	66	
◆ Member Support and Employee Services	73	
◆ Customer and Information Services	35	
◆ Revenues and Benefits Services	88	
◆ Strategic and Performance Services	55	
◆ Commercial and Technical Services	0	
◆ Property Services	40	
◆ Planning Services	45	
◆ Economic and Comm. Dev't Services	40	
◆ Culture Leisure and Sport Services	50	
◆ Environmental Protection Services	30	547
Value for Money/Performance Reviews	100	
Corporate/CPA/Best Value	45	
Computer audit	20	
Contract audit	30	
Follow up reviews	20	
Contingency	<u>50</u>	<u>265</u>
Total Chargeable Days		812
Management/Planning	90	
Administration	69	
Leave - including maternity leave	246	
Sickness	25	
Training	<u>25</u>	
Total Non-chargeable Days		<u>455</u>
Total Days Required		1,267
TOTAL AUDIT RESOURCES AVAILABLE		1,267

Proposals for Value for Money/Performance Review/Best Value Studies

N.B. The studies detailed below, which have been requested by the Head of Finance, are not shown in any order of priority, as this is for Members to decide.

1 Partnerships

This effectively follows on from the recent study relating to Grants, and is considered to be a high risk area for the Authority. Accountabilities and responsibilities are often unclear, and a Protocol is often not established at the outset.

The purpose of this review would be to identify those Partnerships in which the Authority is currently involved – in terms of both time and cost – in order to establish whether accountabilities and responsibilities are clear and to suggest a protocol for future working.

Other Local Authorities would be approached for information in order to establish “best practice” in this area of activity.

A review of the accounting treatment would also be undertaken, with particular reference to implications for VAT

2 Renewals Fund

This would review the monies held in the Fund – for what purpose and whether they meet future requirements for the replacement of all vehicles, plant and equipment – including a link with the Authority’s Asset Register

There would also be a review of the accounting treatment of the Fund and the adequacy of the overall level, to determine whether there is any evidence of over or under provision.

In addition, there would be a review of the relative merits of acquiring vehicles and plant under operating leases as opposed to outright purchase from the renewals Fund.

The overall purpose of the review would be to ensure that there are adequate funds to meet future needs and that the fund is being used for the purpose intended.

3 Charitable Funds

The Authority holds a number of charitable funds for a variety of purposes.

The current value of all such funds is approximately £172,000.

The purpose of this review would be to examine the balances on, and use of, such funds to establish whether the purposes for which they were originally intended are still valid.

It is considered that all of the requests noted above could be undertaken within the 100 days which have been included in the Plan for 2003/04.

Recommendation

Members are requested to :-

- Consider the above proposals for Value for Money/Performance Review/Best Value studies, to suggest any further studies and to agree which of these studies should be undertaken and in which order of priority.
- Ask Members of the Executive whether they have any requests for such studies which they wish also to be considered for inclusion in the programme for 2003/04.