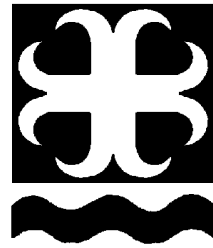


# ANNEX A

**Sefton Council**

FINANCE DEPARTMENT



**Internal Audit Section**  
**Summary of Internal Audit Work**  
**1<sup>st</sup> April 2011 – 30<sup>th</sup> July 2011**

Planned Work	Status	Opinion	Recommendations		Comment
			Proposed	Agreed	

<b>2010/11 C/FWD</b>					
<b><u>CORPORATE SERVICES</u></b>					
<b><u>Corporate Finance &amp; IS</u></b>					
<b><u>Client Functions</u></b>					
Client Team - Payroll	Pre Draft Report				With CIA for review
<b><u>Financial Processes</u></b>					
Accounts Payable Council Processes	Draft Report	Weak	16		Final Report to be issued
Payroll Council Processes	Pre Draft Report				With CIA for review
Accounts Receivables Council Processes	Draft Report	Good	9		Final Report to be issued
Bank Reconciliation	In Progress				
<b><u>Financial Management</u></b>					
Capital Programme/Accounting	Final Report	Good	2		Awaiting client response
<b><u>Information Services</u></b>					
Data Protection	Draft Report	Good	6		
Mobile Phones Devices / Compliance with Policy	Draft Report	Poor	12		Final Report to be issued
<b><u>Corporate Personnel</u></b>					
<b><u>Policy &amp; Operation</u></b>					
Sickness Absence Procedure/Reporting	Final Report	Fair	4		Awaiting client response
<b><u>CHILDREN, SCHOOLS &amp; FAMILIES</u></b>					
<b><u>Universal &amp; Learning Services</u></b>					
Our Lady Queen of Peace Catholic Primary	Final Report	Good	8		Issued 08/11/10 - School to respond
Hillside High	Completed	Good	10	10	
Formby High	Completed	Good	7	7	
St Phillip's Primary (Southport)	Completed	Good	11	11	
Trinity St Peters Primary	Completed	Fair	7	6	
Our Lady of Lourdes Catholic Primary	Draft Report	Weak	30		Issued 02/06/11 - School to respond
Forefield Infants	Draft Report	Good	6		Issued 10/03/11 - School to respond
All Saints Primary	Completed	Fair	10	10	
Crosby High	Completed	Good	5	5	
Freshfield Primary	Draft Report	Very Good	4		Issued 27/05/11 - School to respond
Deyes High	Completed	Fair	9	9	
Student Travel Passes	Completed	Fair	10	9	

Planned Work	Status	Opinion	Recommendations		Comment
			Proposed	Agreed	

<b>COMMUNITIES</b>					
<b>Operational Services</b>					
Taxi Licencing	Draft Report	Good	6		Final Report to be issued
Security Services Follow-up	Completed	Fair	13	13	
<b>Environmental &amp; Technical Services</b>					
Client Team - Technical Services	Draft Report	Weak	30		Awaiting client response
Car Parking	Pre Draft Report				Draft Report to be issued
<b>Planning &amp; Economic Development</b>					
Sefton at Work	Completed	Fair	4	3	
<b>SOCIAL CARE &amp; WELL-BEING</b>					
<b>Adult Social Care</b>					
Domiciliary Care	Pre Draft Report				With CIA for review
Community Equipment Service Follow-Up	Draft Report	Weak	15		Final Report to be issued
<b>Leisure &amp; Tourism</b>					
Beach Car Parking	Completed	Weak	9	9	
Meadows Leisure Centre	Pre Draft Report				With CIA for review
TIC follow up	Pre Draft Report				With AM for review
<b>2011/12</b>					
<b>CORPORATE GOVERNANCE</b>					
Corporate Governance (Annual Governance Statement & Review of Internal Audit)	Complete				
Review of Accounting Instructions/Financial Procedure Rules					
<b>VALUE FOR MONEY</b>					
<b>Corporate Reviews</b>					
Delivering Budget Savings					
Data Use & Duplication (eg CTAX/Planning)					
Public Consultation					
<b>People - Young People &amp; Families</b>					
Leasing for Schools					

Planned Work	Status	Opinion	Recommendations		Comment
			Proposed	Agreed	

<b>Place - Built Environment</b>					
Core Strategy/Planning					
New Homes Bonus					
<b>PROBITY/COMPLIANCE</b>					
<b>Corporate Reviews</b>					
Exposure to Equality Impacts and Effectiveness					
Means Tested Benefits					
Discounts allowed across Council					
Audit of Financial Skills					
Ordering Compliance/Procurement					
<b>People - Young People and Families</b>					
Great Crosby RC Primary	Draft Report	Good	9		Issued 17/06/11 - School to respond
Holy Rosary RC Primary	Draft Report	Very Good	3		Issued 21/06/11 - School to respond
Birkdale Primary	Completed	Good	7	7	
Fostering B/F	In Progress				
Children's Homes B/F	In Progress				
Safeguarding (Adults & Children)					
Eligibility for Free School Meals					
<b>People - Older People</b>					
Income Collections Systems					
Netherton Activity Centre - Project Group					
Crosby Lakeside Activity Centre B/F					
Crosby PFI					
<b>Place - Built Environment</b>					
Planning and Building Control	In Progress				
Land Charges	In Progress				
Homelessness	In Progress				
Carbon Reduction Commitment	Draft Report	Fair	12		Awaiting client response
Staff Car Parking					
Events					
Concessions/Agreements/Licences					

Planned Work	Status	Opinion	Recommendations		Comment
			Proposed	Agreed	

<b>Place - Street Scene</b>					
Refuse Collection Trade & Domestic Coroners B/F	In Progress				
<b>Chief Executive - Corporate Support Services</b>					
Cheque Investigations	Continuous				5 cases referred to IA in the period
Council Tax Write Offs	Continuous				No write-offs in the period
Housing Benefits Write Offs	Continuous				No write-offs in the period
NNDR Write Offs	Continuous				No write-offs in the period
Over £25K payment checks					
Cash/Income Collection					
Procurement					
IS Security Policy - Compliance B/F	In Progress				Testing
Emergency Planning/Business Continuity					
Client Management Team					
Conveyancing	In Progress				
Health and Safety					
Mayor's Charity Fund					
<b>ANTI-FRAUD/NFI</b>					
<b>Corporate Reviews</b>					
Review of compliance with Managing the Risk of Fraud					
<b>People - Older People</b>					
NFI - Private Care Homes	In Progress				
<b>Place - Built Environment</b>					
NFI - Blue Badge	In Progress				
<b>Chief Executive - Corporate Support Services</b>					
NFI - Payroll					
NFI - Suppliers/Salary					
NFI - Accounts Payable					
NFI - Insurance					

Planned Work	Status	Opinion	Recommendations		Comment
			Proposed	Agreed	

<b>PROJECT SUPPORT WORK</b>					
<b>Corporate Reviews</b>					
Pre-Payment Cards	In Progress				
Embedded Procurement Cards	In Progress				
<b>People - Older People</b>					
Liquid Logic (Replacement of Swift)	In Progress				
<b>Place - Street Scene</b>					
New Services within Street Scene					
<b>Built Environment</b>					
Taxi Licensing Transformation	In Progress				
<b>CONTRACT AUDIT</b>					
<b>Pre-Contract</b>					59 financial assessments undertaken across 22 contracts
<b>Final Accounts</b>					4 final accounts completed, total value £2.8m
<b>GRANT CERTIFICATIONS</b>					
Child Poverty Grant	Completed	N/A	N/A	N/A	2009/10 & 2010/11 completed
Play Capital Grant	Completed	N/A	N/A	N/A	2010/11 completed
Innovative Management (for Europe's changing) Coastal Resource (IMCORE)	Completed	N/A	N/A	N/A	Jan - June 2011 Completed
Assessing Sustainability & Strengthening Operational Policy (SUSTAIN)	Completed	N/A	N/A	N/A	Jan - June 2011 Completed

Planned Work	Status	Opinion	Recommendations		Comment
			Proposed	Agreed	

<b>CONSULTANCY</b>					
CHAPS - Payroll Payments	In Progress				Awaiting client response
Pericles Data Migration	In Progress				
Leisure Centre Direct Debit Collections	In Progress				
Manual Purchase Orders	In Progress				
IFRS Employee Leave/Flexi	Completed	N/A	N/A	N/A	Collation of information for IFRS reporting
Community Equipment Stores Section 75 Agreement	In Progress				
School Bank Accounts	In Progress				
Planning Income Procedures	Completed	N/A	5	5	Review of procedures and controls
Payroll CHAPS Payments	Completed	N/A	1	1	Review of procedures and controls
NNDR Payments	Completed	N/A	1	1	Review of NNDR billing of Council establishments
SWORD/Contract Cert	Completed	N/A	4	4	Review of format of contract certificates
National Anti Fraud Network	In Progress				
Payments to Self Employed Persons	Completed	N/A	N/A	N/A	Review processing payments via Accounts Payable
Procurement cards - Southport Arts Centre	In Progress				
Meadows 3rd Party arrangements	In Progress				
School Full Bank Accounts	In Progress				
Hunter Kane Ltd	In Progress				
Birkdale High School Bank Account	Completed	N/A	N/A	N/A	Review of bank account prior to Academy status
Range High School Bank Account	In Progress				
CM93 Payments	In Progress				
My View Expenses and Car Mileage	In Progress				
Duplicate Housing Benefit Payments Run	In Progress				
Volunteer Expenses	Completed	N/A	2	2	Advice provided regarding systems and procedures
Fostering Services - Home improvements	In Progress				
Resourcelink - Staffing Budgets	In Progress				

Planned Work	Status	Opinion	Recommendations		Comment
			Proposed	Agreed	

<b>INVESTIGATIONS</b>					
Missing Income from concession at Dunes Leisure Centre	In Progress				
Request for Internet Reports	In Progress				
Impact	Pre Draft Report				With CIA for review
Anonymous allegations in respect of recruitment and suppliers	In Progress				
Dunes Leisure Centre - Eze Fitness	In Progress				
School Computer Misuse Allegations	In Progress				
Skips	In Progress				
Southport Golf Course	In Progress				
Sefton Resource Centre	In Progress				
Investment Centre Invoice	In Progress				
Alphabet Nursery	Completed	N/A	N/A	N/A	Response to a query from Knowsley MBC
Request for Internet Logs / Email Access	In Progress				
<b>NATIONAL ANTI FRAUD NETWORK</b>					
Franking Supplies UK	In Progress				
<b>ADVICE</b>					
There have been 25 requests for Advice in the period					