

LIVERPOOL CITY COUNCIL

INTERNAL AUDIT OF MFCDA - 2004/05 OUTTURN AND PLAN FOR 2005/06- 2007/08

System	Risk Assess	2004/05 Plan	2004/05 Actual	2005/06 Plan	2006/07 Plan	2007/08 Plan
Fundamental systems						
Payroll /Pensions	H	15	20.24	15	10	10
Creditors	H	10		10	10	10
Budgetary control & cost centre management	H	15	18.21	10	10	10
Treasury management	H	5	7.98	7	5	5
General Ledger	H	10			15	15
Advice on controls/implementation of new systems	H			15		
Sub-total		55	46.43	57	50	50
Supporting finance systems						
Income & debtors (<i>inc grants, subsidies, partnerships and conference facilities</i>)	H	10		13	10	10
Specific Grants	M			15		10
Purchasing arrangements	M			15	10	
Transport & plant (<i>inc workshops, stores & inventory</i>)	L	10	12.53			
Stores review	M			10		
Capital funding (Note 1)	H	(5			5	5
Capital expenditure	H	(10	23.06		10	10
Fixed assets	H	(5			5	5
Insurance & Operating Leases	L			10		
Civil aid & emergency planning unit	L	5				
Staff reimbursements (<i>incl expenses/travel</i>)	L				5	
Petty Cash	L	5	0.79	5		
Utilities, Supplies and Services	H			10	10	10
Sub-total		50	36.38	78	55	50
Non-financial systems						
Best value / PI's	M				5	5
Fire call statistics/SSA data	L	5	6.56			5
Client contractor controls)						
IT & communications)	M	5				
Fire prevention (<i>inc community fire safety & fire service direct</i>)	L			10		
Utilities services & supply	M				5	5
Sub-total		10	6.56	10	10	15
Contingency						
Ad hoc work		10	16.01	10	10	10
Advice & assistance		15	15.06	15	15	15
Modernisation		5				
Sub-total		30	31.07	25	25	25
Computer Audit - subcontracted				15	15	15
TOTAL		145	120.44	185	155	155

Notes:

1) Capital funding, Expenditure and Fixed Assets combined