

LIVERPOOL CITY COUNCIL

INTERNAL AUDIT OF MFRS - 2006/07 OUTTURN AND PLAN for 2007-08

System	2006/07	Risk	2007/08	2008/09
	Actual		Plan	Actual
Fundamental systems				
Payroll	18	H	10	10
Creditors	6	H	10	10
Budgetary control & cost centre management	14	H	10	5
Treasury management	9	H	5	5
General Ledger		H	10	5
Advice on controls/implementation of new systems	4	H	10	5
Sub-total	51		55	40
Supporting finance systems				
Income & debtors (<i>inc grants & subsidies</i>)	22	H	10	5
Specific Grants	2	M		
Capital funding, expenditure & fixed assets	13	H		5
Purchasing arrangements		M		10
Transport & plant (<i>inc workshops, stores & inventory</i>)		L		10
Stores review		M		10
Insurance & Operating Leases		L		10
Petty Cash & Other Expenses		L		5
Utilities, Supplies and Services		M		10
Procurement		M	10	
Sub-total	37		20	65
Non-financial systems				
Best value / PI's	12	M	10	5
Fire call statistics/SSA data		L		
Fire prevention	11	L		
Sub-total	23		10	5
Contingency				
Ad hoc/Responsive Investigations	16	H	10	20
PFI		M	10	
Fire Fighter Games		H	10	
Fire World		M	10	
Advice & assistance	13		5	10
Sub-total	29		45	30
Follow up of previous reviews	0		5	0
Audit Management				
Strategic Planning			1	
Liaison with Senior Management			1	
Liaison with Audit Commission			1	
Central Reporting (annual and periodic)			2	
Sub-total	0		5	0
Computer Audit - subcontracted	0		15	15
TOTAL	140		155	155