

LIVERPOOL CITY COUNCIL			APPENDIX D		
INTERNAL AUDIT OF MFRS - 2006/07 PLAN MONITOR Q2					
System				2006/07	2006/07
			Risk	Plan	Actual
Fundamental systems					
Payroll /Pensions			H	20	5
Creditors			H	5	
Budgetary control & cost centre management			H	10	
Treasury management			H	10	
General Ledger			H	5	
Advice on controls/implementation of new systems			H	15	3
	Sub-total			65	8
Supporting finance systems					
Income & debtors (<i>inc grants & subsidies</i>)			H	10	16
Specific Grants			M		2
Purchasing arrangements			M		
Transport & plant (<i>inc workshops, stores & inventory</i>)			L		
Stores review			M		
Capital funding, expenditure & fixed assets			H	10	
Insurance & Operating Leases			L		
Petty Cash & Other Expenses			L	5	
Utilities, Supplies and Services			M		
	Sub-total			25	18
Non-financial systems					
Best value / PI's			M	10	
Fire call statistics/SSA data			L		
Fire prevention			L	10	
	Sub-total			20	0
Contingency					
Ad hoc/Responsive	Investigations			20	8
	Purchase Cards				
	Fire Fighter Games		H		
	Fire World		M		
Advice & assistance				10	11
	Sub-total			30	19
Computer Audit - subcontracted					
				15	
	TOTAL			155.0	45