

**MIDDLESBROUGH COUNCIL INTERNAL AUDIT SERVICE  
STRATEGIC PLAN 2005/06 – 2007/08**

Audit Activity	Risk Index	2005/06 Audit Days	2006/07 Audit Days	2007/08 Audit Days
<b>KEY FINANCIAL SYSTEMS</b>				
Budgetary Control	H	25	20	20
Capital Accounting	H	30	20	20
Cash Receipting & Banking	H	35	30	30
Council Tax	H	35	25	25
Creditors	H	35	30	30
Debtors	H	30	25	25
Housing & Council Tax Benefit (incl. Client Function)	H	60	50	50
Main Accounting System	H	25	15	15
Non-Domestic Rates	H	35	25	25
Payroll	H	35	25	25
Pensions Administration (including Pension Payroll)	H	30	25	25
Pensions Fund Investments	H	25	20	20
Treasury Management	H	15	10	10
Key Financial Systems Audits Brought Forward from 2004/05		236	0	0
<b>TOTAL KEY FINANCIAL SYSTEMS</b>		<b>651</b>	<b>320</b>	<b>320</b>
<b>OTHER CORPORATE FINANCIAL SYSTEMS</b>				
Car Allowances	M	10	0	10
Car Loans	M	10	0	10
Gifts & Hospitality	M	5	5	5
Leasing	M	5	0	10
Travel & Subsistence	M	15	15	15
Trust Funds	L	0	0	10
Value Added Tax	M	0	10	10
<b>TOTAL OTHER CORPORATE FINANCIAL SYSTEMS</b>		<b>45</b>	<b>30</b>	<b>70</b>
<b>CODE OF PRACTICE AUDITS</b>				
Accounting Instructions	M	3	15	3
Anti-Fraud & Corruption Strategy	H	10	3	3
Closed Circuit Television	M	0	10	10
Codes of Conduct (Employees & Members)	H	5	10	5
Corporate Governance Arrangements	H	0	15	15
Financial Regulations	H	3	10	3
Freedom of Information Act	M	0	10	5
Money Laundering	M	5	10	5

Regulation of Investigatory Powers Act	M	0	10	5
Statement of Internal Control	H	5	10	10
Standing Orders - Contract	H	3	15	3
Whistle-blowing Arrangements	M	0	5	10
National Fraud Initiative	H	25	5	25
<b>TOTAL CODE OF PRACTICE AUDITS</b>		<b>59</b>	<b>128</b>	<b>102</b>
<b>CHILDREN FAMILIES &amp; LEARNING</b>				
<i>COMMUNITY EDUCATION</i>				
Adult Education	M	0	10	0
Early Years & Childcare Management	M	0	10	0
Neighbourhood Nurseries	M	0	5	0
North Ormesby Pavilion	L	0	5	0
Playschemes	L	0	3	3
Youth & Community Centres	L	27	27	27
Nautical Studies	M	0	5	0
Stainsacre	M	0	3	0
<i>INDIVIDUAL SCHOOLS BUDGET</i>				
Primary Schools           24 schools x 7 days	M	168	168	168
Secondary Schools        3 schools x 11 days	M	33	33	33
Special Schools	M	11	33	11
School Audits brought forward from 2004/05		106	0	0
<i>POLICY &amp; RESOURCES</i>				
Standards Fund	M	10	10	10
Data & Monitoring	L	0	0	3
Planning & Places	M	0	5	0
Governor Support	L	0	7	0
Catering	M	0	30	30
Teaching & Learning Centre	M	5	0	5
ICT Units	M	0	10	0
Voluntary Sector	L	0	3	0
Repairs & Maintenance	M	0	10	0
Outdoor Centres	L	0	5	0
Student Clothing Grants	L	0	0	5
Premature / Early Retirements	L	3	0	0
Interest on School Balances	L	0	0	3
<b>PUPIL SUPPORT</b>				
Educational Psychologists	L	0	0	5
Home/Hospital Teaching Service	M	0	10	0
Pupil Referral Units	M	10	0	10
Special Education Need	M	0	10	0
Home to School Transport	M	0	10	0
Child Protection	M	0	3	0
City Academy Special Units	L	0	0	5
Cleveland Unit	M	0	5	0
Extra District Schools	M	10	0	10

(including Home/Hospital Extra District)				
Individual Children	M	0	3	0
Attendance & Behaviour Support	M	0	8	0
Learning & Language Support	M	0	8	0
Sensory Impaired Service	M	0	3	0
Independent Special Schools	L	0	0	5
Youth Offender Team	L	0	0	5
Multi – Disciplinary Teams	M	0	0	5
Mandatory/ Discretionary Awards	M	10	0	10
<i>SCHOOL IMPROVEMENT</i>				
Advisory Service	M	5	0	5
Schools Causing Concern / SACRE	L	0	0	5
Support & Management Costs	M	0	7	0
<i>CHILDREN'S SERVICES</i>				
Young Persons Substance Misuse	M	0	5	0
Teenage Pregnancy	M	0	5	0
Leaving Care	M	0	5	0
Children's Rights Service	L	0	0	5
Services to Under 8's	L	0	0	5
Family & Adolescent Support	M	3	0	3
Family Support	M	0	5	0
Residence Order	M	0	5	0
Children's Home Agency	M	7	0	7
Care Plan & Review	H	5	5	5
Fostering Services	H	10	10	10
Sure Start	M	10	0	10
Gleneagles Resource Centre	M	5	0	5
Youth Justice	M	0	5	0
Adoption Service	M	5	0	5
Child Protection Unit	H	0	5	3
Court of Protection	M	0	0	5
<b>TOTAL CHILDREN FAMILIES &amp; LEARNING</b>		<b>443</b>	<b>499</b>	<b>426</b>
<b>ENVIRONMENT &amp; NEIGHBOURHOOD SERVICES</b>				
<i>TRANSPORT &amp; DESIGN</i>				
Highways Maintenance Works	M	0	15	0
Transporter Bridge (including Visitors Centre)	M	0	5	0
Energy Conservation	L	0	0	5
Laboratories	M	0	10	0
Emergency Planning	M	0	10	0
Road Safety	M	0	10	0
School Crossing Patrol	L	0	0	3
Parking Solutions	M	0	15	15
Traffic Signals	L	0	5	0
Transport Lead Authority	L	0	0	10

Transport & Policy	L	0	0	10
Enumerators	L	0	3	0
Concessionary Fares	M	0	10	0
Dial a Ride	L	0	3	0
Bus Station	M	7	0	7
Bus Revenue Support	L	0	0	5
<i>STREETSCENE</i>				
Winter Maintenance	M	0	5	0
Highways Maintenance	M	0	10	0
Street Lighting	M	7	0	13
Depots	L	0	4	0
Fleet Management	M	0	10	0
Stores	L	5	0	0
Property Services	M	10	0	10
Public Conveniences	L	0	0	5
Domestic Refuse Collection	M	8	0	10
Trade Refuse Collection	M	7	0	15
Civic Amenity Site	L	0	5	0
Waste Disposal	M	5	0	10
Street Cleaning	M	0	5	0
Allotments	L	0	10	0
Open Spaces	L	0	0	5
Lingfield Countryside Centre	L	0	3	0
Grounds Maintenance	M	10	0	0
Verge Tree Maintenance	M	0	3	0
Open Watercourses	L	0	0	3
Becks & Walkways	L	0	3	0
Tree Work	L	0	3	0
Nature Conservation	L	0	3	0
Landscape Design	L	0	0	3
Parks & Gardens	M	0	43	22
Newham Grange Farm	M	5	0	10
Skate Park	M	0	5	0
<i>COMMUNITY PROTECTION</i>				
Environmental Protection	L	0	0	10
Pest Control	M	7	0	10
Dog Warden	L	0	0	3
Environmental Sustainability	L	0	0	3
Noise Patrol	M	0	7	0
Cemeteries & Crematorium	M	10	0	10
Environment City	L	0	0	5
Trading Standards	M	10	0	15
Consumer & Money Advice	M	0	10	0
Metrology & Calibration	M	0	10	0
North Ormesby Market	M	0	5	0
Hackney Carriage Licensing	M	7	0	15
Other Licensing (incl. Licensing Enforcement)	M	4	0	15

Healthy Living Unit	L	0	0	3
Crime Prevention	M	0	5	0
Community Support	M	0	10	0
Street Wardens	M	10	0	10
Abandoned Vehicles	L	5	0	0
Alley Gate Maintenance	L	0	5	0
Metz Bridge Caravan Park	M	0	10	0
Private Sector Housing	M	0	10	0
<i>SPORT &amp; LEISURE</i>				
Leisure Centres	H	15	15	15
Clairville Stadium	H	3	3	3
Golf Centre	H	3	3	3
Acklam Sports Centre	H	3	3	3
Ormesby Sports Complex	H	3	3	3
Support & Management Costs	M	10	0	10
<b>TOTAL ENVIRONMENT &amp; NEIGHBOURHOOD SERVICES</b>		<b>154</b>	<b>297</b>	<b>297</b>
<b>REGENERATION</b>				
Town Centre Company	L	0	0	3
<i>MUSEUMS &amp; GALLERIES</i>				
Dorman Museum	M	5	0	5
Captain Cook Museum	M	5	0	5
MIMA	M	0	0	15
Art Gallery	M	0	3	0
Archaeology	L	0	0	3
<i>CULTURAL SERVICES</i>				
Tourism	M	0	5	0
Craft Centre	M	0	5	0
Arts Development	L	3	0	0
Town Hall Entertainment	M	7	0	10
Middlesbrough Theatre	M	4	0	10
Entertainment & Events	M	7	0	10
<i>LIBRARIES</i>				
Central Library	H	0	5	5
Branch Libraries	M	20	0	20
Central Library Book Fund	L	0	0	5
Archives	L	0	3	0
<i>PLANNING &amp; REGENERATION</i>				
Forward & Local Planning	M	7	0	7
Building Control	M	0	10	0
Development Control	M	0	10	0
Housing Improvement Grants	H	10	10	20
Homelessness	M	0	5	0
Bed & Breakfast & PSLs	M	0	5	0
Private Sector Housing	M	0	5	0
Staying Put Agency	M	5	0	5

Housing Advances	M	0	5	0
Urban Policy & Implementation	M	0	5	0
Neighbourhood Renewal	M	0	10	0
SRB 5/6	H	5	0	0
<i>ECONOMIC DEVELOPMENT &amp; COMMUNITY REGENERATION</i>				
Community Councils	L	15	15	15
Community Centres	L	10	10	10
Tees Valley Development Co/Regeneration	M	0	10	0
Properties	M	0	10	0
West Middlesbrough Neighbourhood Trust	H	5	25	10
LSP	M	0	20	0
Business Support	L	3	0	0
Grants	L	5	0	0
<b>TOTAL REGENERATION</b>		<b>116</b>	<b>176</b>	<b>168</b>
<b>SOCIAL CARE</b>				
Commissioning	H	30	40	25
Care Assessments	H	20	16	16
Financial Assessments	H	16	16	16
Direct Payments	H	6	10	10
Court of Protection Appointee	H	10	10	10
Pricing & Charging	M	7	0	15
<i>OLDER PEOPLE</i>				
Residential Care Placements	M	18	0	24
Warden Control	M	0	7	0
Community Care	M	0	10	0
National Service Framework	L	0	5	0
Day Care	M	0	14	14
Grants	H	5	5	5
<i>PHYSICAL DISABILITIES</i>				
Day Care	M	0	5	0
Deaf Centre	L	0	5	0
Independent Living Centre	L	0	0	5
Equipment /Adaptations	M	0	10	0
Tees Community Equipment Store	M	12	10	0
Telephones, Alarms & Comms	L	0	0	10
Grants	H	5	5	5
<i>LEARNING DISABILITIES</i>				
Day Care	M	8	5	5
Ayersome Industries	M	3	0	3
<i>MENTAL HEALTH</i>				
Residential Care Placement	M	0	5	0
Day Care	H	3	3	3
Grants	H	5	5	5
<i>OTHER ADULTS</i>				
AIDS/HIV	L	0	0	5

Substance Abuse	L	0	0	5
Communities Against Drugs	M	5	0	5
Shaw Trust	L	0	0	5
Grants	H	5	5	5
<i>SUPPORTING PEOPLE</i>	M	0	30	30
<i>PERFORMANCE , MANAGEMENT &amp; MODERNISATION</i>				
Management & Support	M	0	10	0
Transport	L	0	0	12
Information Technology	M	10	0	10
Blue Badge Scheme	L	0	0	4
Delivery Improvement Statement	M	0	10	0
Translators & Interpreters	L	3	0	0
Caring About Carers	M	0	10	0
Clients Property	M	5	0	5
<b>TOTAL SOCIAL CARE</b>		<b>176</b>	<b>251</b>	<b>257</b>
<b>CORPORATE SERVICES</b>				
<i>CHIEF EXECUTIVE'S OFFICE</i>	M	0	3	0
<i>LEGAL SERVICES</i>				
Management & Support	M	0	3	0
Registrars	M	0	3	0
Coroners	L	0	5	0
Electoral Registration	M	0	5	0
Land Charges	M	7	0	7
Members Allowances	M	5	10	15
Mayoral & Civic	L	3	0	0
Corporate Complaints	L	0	0	5
Compulsory Purchase Orders	M	0	20	0
<i>PERFORMANCE &amp; POLICY</i>				
Best Value Performance Plan / BVPI's	H	20	10	10
CPA PI's	H	15	15	15
Local Public Service Agreements 2	H	5	15	15
Risk Management - Strategic	H	10	10	10
Diversity	L	0	0	5
Corporate Governance	H	0	20	20
Public Consultation	L	0	5	0
Information Services	L	0	0	5
Health & Safety	M	5	5	0
Communications Unit	M	0	5	0
<i>CLIENT HUMAN RESOURCES</i>				
HR – Personnel Management Draft to be agreed	M	0	5	0
HR - Recruitment & Promotion Draft to be agreed	M	0	5	5
HR - Remuneration & Conditions Draft to be agreed	M	0	5	0
HR - Staff Training & Develop't Draft to be agreed	M	0	5	0

HR Staff Appraisal & Discipline Draft to be agreed	M	0	5	0
<i>ICT</i>				
IT Strategy	M	0	15	0
Procurement of Hardware & Software	M	0	10	0
Installation Review	M	30	0	20
IT Networks	M	0	10	0
Operating System Security	L	0	0	15
Internet Usage, Security & Control	M	0	10	0
IT Management, Strategy & Standards	M	0	0	10
Business, Continuity / Backups	M	30	0	25
Data Protection	M	10	0	15
System Development	M	0	15	0
Use of PCs	M	0	10	0
Application Reviews	M	15	25	30
Voice Transmission	M	10	0	15
<i>STRATEGIC RESOURCES</i>				
Insurance	H	5	5	15
Risk Management - operational	H	10	20	20
Asset Management	M	0	15	15
Properties	M	10	0	10
HBS Partnership Monitoring	H	0	20	20
Strategic Procurement	H	0	15	15
Advice Exemptions to Contract Standing Orders	H	12	12	12
<b>TOTAL CORPORATE SERVICES</b>		<b>202</b>	<b>341</b>	<b>349</b>
<b>STRATEGIC / CROSS CUTTING AUDITS</b>				
Review of Income Collection		40	0	0
Review of Charging Policies		0	40	0
Use of Consultants		0	40	0
Funding to Voluntary Organisations		0	0	20
Corporate Purchase Cards		0	0	40
Compliance with Contract Standing Orders		0	20	0
Construction Industry Tax Deduction Scheme		0	0	20
Document Imaging		0	15	0
Revised Waste Disposal		0	0	20
Retention of Documents		0	0	20
Partnerships		0	0	30
<b>TOTAL STRATEGIC / CROSS CUTTING AUDITS</b>		<b>40</b>	<b>115</b>	<b>150</b>
<b>CONTRACT AUDIT</b>				
Assessment of Quotations/tenders	M	0	10	0
Appointment of Consultants	M	0	0	10
Award of Contracts	M	0	10	0
Budgetary Approval	L	0	0	10



Contract Conditions	M	0	0	10
Contract Monitoring & Performance	M	0	10	0
Contract Registers	M	20	0	25
Contract Variations	M	0	5	0
Contractor's Final Accounts	M	30	30	30
Defects	M	0	0	5
Ex-Gratia Payments	L	0	0	5
Invitations to Quote/Tender	M	0	10	0
Liquidated Damages	L	0	0	5
On-Site Controls	M	0	0	10
Opening of Quotations/Tenders	M	0	10	0
Packaging of Contracts	M	0	0	10
Partnering Agreements	M	0	30	20
Performance Bonds	M	10	0	5
Price Adjustments	L	0	0	5
Project Appraisal / Feasibility	M	0	10	0
Quotation/Tender Documentation	M	0	0	10
Receipt & Custody of Tenders	M	10	0	10
Receipt & Payment of Contractors Claims	M	10	15	15
Select Tender Lists	M	0	15	0
Valuations	M	0	10	0
<b>TOTAL CONTRACT AUDIT</b>		<b>80</b>	<b>165</b>	<b>185</b>
<b>NON AUDIT WORK</b>				
Middlesbrough Golf Club	L	5	5	5
Petty Cash Approval	M	12	12	12
Return of Cashed Cheques	L	12	12	12
Paid Cheque Control Forms	M	12	12	12
<b>TOTAL NON AUDIT WORK</b>		<b>41</b>	<b>41</b>	<b>41</b>
<b>FOLLOW-UP OF PREVIOUS AUDIT RECOMMENDATIONS</b>		<b>40</b>	<b>40</b>	<b>40</b>
<b>FRAUD / IRREGULARITY</b>				
Contingency		100	100	100
<b>TOTAL</b>		<b>2,147</b>	<b>2,503</b>	<b>2,495</b>