

APPENDIX E**INTERNAL AUDIT OF MFRS - 2007-08 PLAN MONITOR Q3**

System	2007/08 Plan	2007/08 Actual	
Fundamental systems			
Payroll	10	14	final issued
Creditors	10	15	draft issued
Budgetary control & cost centre management	10	0	to be performed in Q4
General Ledger	10	2	preparatory work
Treasury management	5	0	to be performed in Q4
Advice on controls/implementation of new systems	10	4	
Sub-total	55	35	
Operational reviews			
Income & debtors (<i>inc grants & subsidies</i>)	10	16	draft issued
Procurement	10	12	fieldwork completed
Performance management	10	0	to be performed in Q4
Sub-total	30	28	
Contingency			
Ad hoc/Responsive			
Investigations	10	3	
PFI	10		
Fire Fighter Games	10	2	to be performed in Q4
Fire World	10	1	
Advice & assistance	5	3	
Sub-total	45	9	
Follow up of previous reviews	5	0	
Audit Management			
Strategic Planning	1	2	
Liaison with Senior Management	1	2	
Liaison with Audit Commission	1	1	
Central Reporting (annual and periodic)	2	1	
Sub-total	5	6	
Computer Audit - subcontracted	15	6	
TOTAL	155.0	84.0	*

* 13 days have been performed completing 2006/07 audit work, which does not form part of this monitor.