



Internal Audit
2013/14 Final Internal Audit Plan
London Borough of Brent
March 2013

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Executive Summary

Introduction	This report sets out the draft Internal Audit Plan for the 2013/14 financial year.								
Total Plan Days	<p>The Plan is based on a total of 1,200 days split between Deloitte and the in house team as shown below.</p> <table border="1"><thead><tr><th>Source</th><th>2013/14 Number of Days</th></tr></thead><tbody><tr><td>In-House Team</td><td>295</td></tr><tr><td>Deloitte</td><td>905</td></tr><tr><td>Total</td><td>1,200</td></tr></tbody></table>	Source	2013/14 Number of Days	In-House Team	295	Deloitte	905	Total	1,200
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Total	1,200								
Formulating the Plan	<p>The work to be undertaken is determined on an annual basis through the formulation and agreement of the Plan. This sets out the total number of days of internal audit work to be delivered during the year and the breakdown of these to individual audits across the Council.</p> <p>All areas of the Council's operations are potentially subject to internal audit coverage. However, given resource constraints, not all areas can be audited on an annual basis, and this would not be expected in any organisation. The selection of audit areas is therefore determined on the basis of risk.</p> <p>Risk is the key driver of all internal audit work, not simply in determining which areas to include in the Plan, but also then the specific elements to be covered within each individual audit. This aligns with Internal Audit's core role of providing an independent and objective assurance opinion on the adequacy and effectiveness of the systems of control operated by management in order to manage risk to the organisation.</p> <p>'Risk' is broadly defined as being something which threatens the achievement of an objective. When considering risks in relation to the achievement of objectives across the Council, it is therefore important to recognise that the range of potential risks is significant and diverse. Risks don't relate solely to financial systems, and hence the work of Internal Audit isn't focused solely on these areas.</p> <p>In recent years, the Plan has been formulated on the basis of the following:</p> <ul style="list-style-type: none">• Internal Audit's own knowledge and understanding of key risk areas across the organisation. This is informed through our general understanding of the concept of risk; our knowledge of the Council's								

operations, as built up over many years; and their awareness and experience of risks being faced within other Local Authorities, as well as across the wider public sector;

- Internal Audit's own knowledge and understanding of key developments taking place across the Council, and hence emerging risk areas; and
- Discussions with Directors and Assistant Directors across the Council, so as to clarify and add to the above.

The Public Sector Internal Audit Standard (which replaces the CIPFA Code of Practice on Internal Audit in Local Government from April 2013) requires "chief audit executive to establish risk based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals".

The transfer of responsibility for risk management to the Audit & Investigations Unit has gone some way in the development of a more integrated risk management framework thus enabling there to be a clearer link between internal audit activity and the Council's key strategic and operational risks. The development of a corporate and departmental risk registers over the last 12 months will it is hoped continue to assist in the development of our internal audit plans.

The Committee should therefore take confidence in the work of Internal Audit already being clearly focused on key risk areas, be these in relation to established systems and areas of operation, or connected to new areas of development and transformation. This second aspect is significant. The concept and delivery of change can be a key driver of risk, and this has been of growing significance with changes in the external environment prompting the need for increased change internally.

In the two previous year (2011/12 and 2012/13), whilst the above steps had been followed, given the increased levels of changes taking place nationally and across the Council, the approach to formulating the Plan was further strengthened through a formal Audit Needs Assessment (ANA). In order to help ensure that all key risk areas are identified, including new and emerging risks, the ANA has been focused around the following set of internal and external risk factors:

Internal

- Achievement of Objectives;
- Compliance with Legislation;
- Income/Expenditure;
- Changes to the Organisation; and

- Key Organisational Projects.

External

- Economic;
- Regulatory; and
- Fraud Risk.

For 2013/14, the Internal Audit Team is due to attend DMT meetings between now and the start of the year and in the meantime the ANA is in the process of being revised to take account of changes which have taken place during 2012/13 and also any changes which are expected to occur in the near future. The revised ANA will be included in the final audit plan once it has been updated.

The breakdown of the total days across the Departments is shown in the table below. The proposed draft plan is attached at Appendix A.

Department	2012/13 (Days)	2013/14 (Days)
Cross Council / Corporate Audits	25	60
Finance & Corporate Services	212	165
Information Technology	132	132
Children & Families	35	90
School Audits	228	150
Environment & Neighbourhood	45	70
Customer & Community Engagement	20	33
Adult Social Services	65	80
Legal & Procurement	35	35
Regeneration & Major Projects	70	75
Strategy, Partnership & Improvement	25	30
Brent Housing Partnership	154	150

	Risk Management	10	15
	Governance & Audit Planning	-	10
	Follow-Up	55	40
	Consultation, Communication and Reporting	55	55
	Contingency	20	0
	Office Move	14	10
	Total	1200	1200

Types of Work

Internal Audit comprises a range of specialist skills, the three key areas of coverage being the following:

- General risk based systems audit / compliance based audit;
- IT audit; and
- Contract audit.

A significant proportion of the Plan is allocated to risk based systems audits and to compliance based audits in the form of school audits. Days are also allocated to IT audits and a number of contract audits have been included.

IT audit work can take a variety of forms, although key areas include audits of specific IT applications; audits of key elements of the IT infrastructure; and audits relating to the implementation of new applications, either at the pre or post implementation stages.

Contract audit work also varies in form, although generally focuses either on the controls in place around the management and administration of construction based projects; the tendering of projects / contracts; or on the controls in place around the management of a contractual relationship.

There is also a key role for Internal Audit in assisting management to assess the risks involved in new developments / new projects / new ways of working, helping management to determine an adequate system of controls at the design and implementation stage, as opposed to highlighting deficiencies at a later stage when it may be more difficult / costly to address weaknesses. Similarly, it may be appropriate for Internal Audit to provide assurances on the adequacy and effectiveness of controls in place around the management of a specific project, thereby assisting management to deliver these on time and to budget, as well as to achieve the desired outcome.

Ensuring the ongoing relevance of the Plan

The Plan continues to takes account of on-going changes in the nature and structure of the organisation. Given the scale and nature of the changes taking place, it is crucial that the Plan is reviewed on a regular basis during the course of the year, in order to ensure that it remains relevant in terms of the key risk areas and all aspects of the various transformation programmes.

We will continue to liaise with Directors, Assistant Directors, and External Audit during the course of the year to determine whether any amendments are required, and will update Members at scheduled Committee meetings where any significant revisions occur.

Appendix A – Detailed Plan

The Draft Internal Audit Plan for 2013/14 is set out below in Table 1 and the IT Plan in Table 2. Where possible, we have included the proposed number of days against each audit, together with a high level indication of the proposed coverage, the initial key contact, and an indication of the proposed timing where this is known at this stage.

The BHP Plan is being presented separately to their Audit & Finance Sub-Committee for approval. The approved Plan will be presented to the Committee for information purposes at the next scheduled meeting.

Table 1 – Overall Plan

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
CROSS COUNCIL / CORPORATE AUDIT (60 Days)					
Disclosure & Barring (formerly CRB checks)	Corporate Operational Risk Register Safeguarding of Adults and Children as identified in the ASS and C & F Risk Registers.	20	Review compliance with statutory requirements and Council policy and the process for safeguarding personal information received across all departments	Cara Davani – Interim AD – People & Development	Q1
Sickness & Absence Management	Corporate Strategic Risk Register Service delivery impact and stress resulting from significant reduction in work force.	15	Review of the arrangements in place for the Management of long term sickness and the extent of compliance across departments with Council policy and review and monitoring arrangements in department.	Cara Davani – Interim AD – People & Development	Q2
Business Continuity Planning & Emergency Planning	Corporate Operational Risk Register Following move to Civic Centre – risk of a major or large scale incident affecting the Council’s ability to deliver critical services.	10	Review of the Council’s arrangements to ensure that they are effective and that the Council can respond effectively following the move to the new Civic Centre.	To be confirmed	Q2

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Procurement (GPC Cards)	Requested by Management	15	Review of controls over the use of procurement cards including payment and authorisation procedures.	To be confirmed	Q1
FINANCE & CORPORATE SERVICES (165 days)					
Council Tax	Key Financial Audit – annual coverage.	15	Annual systems audit focussing on key controls and any systems changes.	Richard Vallis – Revenues Client Manager	Q3/4
Local Council Support Scheme (formerly Council Tax Benefit)	Key Financial System and New System Localised Council Tax -	10	Review of the Council's arrangements for administration of the new scheme local scheme for Council Tax	David Oates – Benefits Manager	Q3
National Non Domestic Rates (NNDR)	Key Financial Audit – annual coverage.	15	Annual systems audit focussing on key controls and any systems changes.	Richard Vallis – Revenues Client Manager	Q3/4
Use of NNDR Funds	With the new legislation around the use of NNDR income, we need to ensure that the Authority is prepared to operate within the new funding arrangements, including the top up and tariff scheme. Given the fact that authorities would stand to benefit from growth in their business rates, while those whose rates declined or grew at a lower rate would experience lower or negative growth, we should be aware of the strategy for improving the collection rates. There is also an increased incentive for the Authority to seek to prevent, deter and detect fraud in relation to exemptions and discounts. In addition, the incentive to	5	To be determined in discussion with management.	To be determined	Q3

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	<p>grow business rates could indirectly increase the risk of bribes being sought and accepted by those responsible for approving commercial planning applications and applications for licenses where relevant.</p>				
<p>Housing Benefits / Discretionary Payments</p>	<p>Key Financial Audit – annual coverage.</p> <p>With the introduction of the Caps, there will be a significant impact on Councils, depending whether they are in an affluent area or not. As private property rent prices are likely to significantly exceed the benefit allowance, council residents will be forced to move to areas where rents are more in line with the capped figures. This will have an impact on both extremes in terms of demand on other services within the Council.</p> <p>With the inevitable increase in people not being able to pay their rent, due to insufficient Benefits, it is likely that there will be a flood of applications for Discretionary payments. We need to consider the controls around the decision making process as well as the payment arrangements. The risk of fraudulent applications is also relevant here.</p>	<p>20</p>	<p>Annual systems audit focussing on key controls and any systems changes.</p>	<p>David Oates – Head of Benefits</p>	<p>Q3</p>

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Payroll	Key Financial System – annual coverage. Migration of Payroll to Oracle	20	Annual systems audit focussing on key controls and any systems changes. Review of migration arrangements	John Lee – Operations Manager	Q3/4
Accounts Payable	Key Financial System – annual coverage.	15	Annual systems audit focussing on key controls and any systems changes.	Petrina Peters – FSC Payments Team Leader	Q3/4
Accounts Receivable	Key Financial System – annual coverage.	15	Annual systems audit focussing on key controls and any systems changes.	Sade Adedoyin – FSC Income Control, Invoices and Cash Team Leader	Q3/4
General Ledger	Key Financial System – annual coverage.	15	Annual systems audit focussing on key controls and any systems changes.	Sonal Thakker Celia Henry – FSC Accounting to Reporting Team Leader	Q3/4
Pension Fund Investments	Key Financial System Key Financial Audit – cyclical coverage. With the economic downturn, the risks surrounding investments will increase	10	Review of controls in respect of the administration of pension Fund Investments including the monitoring of performance of fund managers.	Anthony Dodridge - Head of Exchequer & Investment	Qtr1
Governance Risk & Compliance	Controls & Approvals One Oracle Project	10	Review Approvals and Authorisation arrangements with regards to Project Oracle (previously Project Athena)	Mark Peart – Head of Financial Management	To be confirmed
One Oracle Project	One Oracle Project comprises migration of financial, HR, and payroll systems and it is one of the key	5	Internal Audit Liaison with Finance Implementation Team (FIT)	Mark Peart – Head of Financial Management	Q1/2

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	projects taking place in 2013/14.				
Insurance	Key System which has not been subject to review for a number of years.	10	To focus on the controls in place around the Council's insurance function. Specific areas of focus are likely to include identification of required insurance coverage; raising of claims; monitoring progress and receipt of claims; processing of claims made against the Council; monitoring of claims received against the Council; and action taken to minimise the receipt of claims. Exact scope will be determined through discussion with management.	Anthony Dodridge - Head of Exchequer & Investment	Q1
IT Audits (132 Days)					
Information Technology	See separate IT Plan at Table 2	132	Separate IT Plan currently under discussion		
CHILDREN & FAMILIES (240 Days)					
School Audits – Primary/Junior Schools/Nurseries & Special	Schools are audited on a cyclical basis (every three years).	150	Completion of audits for 15 schools. Review of internal controls.	Mustafa Salih – Assistant Director, Finance & Performance	Across the year
Follow up work for the schools with Limited Assurance	As requested by the Assistance Director Strategic Finance, we will follow up the implementation of the recommendations arising from the audit work undertaken in the previous year where the assurance rating was Limited.	20	Self-Assessment and visits	Mustafa Salih – Assistant Director, Strategic Finance CF	Across the year
Foster Care/ Adoption Payments or system / Looked	One of the key service objectives is to provide a stable, consistent, and caring environment to children. Whilst	15	Exact scope will be determined through discussion with management.	To be Confirmed	Q1

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
After Children	ensuring that the children's needs are fulfilled through fostering and adoption where required, it will also be key that robust controls are in place to manage the foster care and adoption payments so to ensure that the financial resources are spent efficiently and effectively for the intended purposes.				
Assessment of Troubled Families (Working with Troubled Families Project)	New responsibilities and Funding and potential impact of welfare reforms. Corporate Risk Register	15	Exact scope will be determined through discussion with management	To be Confirmed	Q1
DCLG Troubled Families Grant Audit	DCLG requirement / Regulatory	10	Audit will be undertaken in accordance with the grant certification requirements.	To be Confirmed	Q1
External Provider Contracts / Commissioning of Services for Children	To focus on the controls in place around the operations of the Joint Commissioning Team. Specific areas of focus are likely to include the achievement of value for money; compliance with the Council's Financial Regulations; management of partnership risk; and contract management.	20	Review of process of procurements procedures and monitoring of contracts Commissioning is a key area of spend and one which will carry a number of considerations for the safeguarding of children. Review of commissioning process, to ensure that it is transparent, robust, and rigorously followed. This will include an assessment of how the service ensures that value for money is obtained. Monitoring of performance and controls to over risk of change of ownership or bankruptcy of private or third sector providers and subsequent risk to service users.	To be Confirmed	Q2

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Gordon Brown Education Centre	No audit visit for a significant period.	10	Review of Internal Controls	Mustafa Salih – AD Finance	Q1/2
ENVIRONMENT & NEIGHBOURHOOD (70 Days)					
Parking	Corporate Operational Risk Register. New Contract	20	Exact scope will be determined through discussion with management.	Michael Read – Assistant Director of Environment and Neighbourhood David Thrle – Head of Safer Street	Q2
Highways Maintenance	Department Operational Risk Register	15	Exact scope will be determined through discussion with management	Sue Harper Director of ENS	Q1
Recycling & Waste Management	Corporate Operational Risk Register The cost of the waste management contract is significant and failure to deliver an efficient and effective waste service will have adverse financial and reputational impacts for the Council. In addition, meeting the recycling target is one of the key priorities in the Borough Plan.	15	Exact scope will be determined through discussion with management	Sue Harper – Director of Environment & Neighbourhoods	Q2
PFI - Street Lighting & Willesden Sports Centre	Department Operational Risk Register The risk of contractual issues or service delivery issues resulting in the termination of PFI contracts.	10	Review of Contract Management arrangements	To be determined	Q1

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Others	To be discussed with DMT	10		N/A	N/A
CUSTOMER AND COMMUNITY ENGAGEMENT(33 Days)					
Ward Working	Mismanagement of ward working grants may have an adverse financial impact, but primarily poses a risk to the Councils reputation. Significant increase in budget since the last review and concerns raised by some members regarding the use of grants	15	This work will focus on the controls in place around the management and administration of ward working grants, including the assessment and approval of applications.	Christine Collins – Neighbourhood Working Manager	
Members expenses and allowances	Mismanagement of expenses and allowances may have an adverse financial impact, but primarily poses a risk to the Council's reputation.	8	This work will focus on the controls in place around the management and administration of Members' expenses and allowances.	To be determined	Q1
Others	To be discussed with DMT	10		N/A	N/A
ADULT SOCIAL SERVICES (80 Days)					
Public Health Contracts (Transfer of responsibilities from PCT to Council)	Corporate Strategic Risk Register Under a national programme certain public health responsibilities transfer from the NHS to Councils from 1st April 2013. It is vital that arrangements for governance and accountability are sufficiently robust. Some of these responsibilities will directly impact ASS.	20	Focus will mainly be on payments made to pharmacies and GP surgeries	Liz Jones – AD Finance	Q1
Pre & Post Migration of Data on Abacus to Frameworki	Risk of Loss of Data Request from ASS management	10	To review pre & post migration arrangements. Scope to be discussed with management.	Liz Jones – AD Finance	Q2

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	ASS to decommission Abacus system used for management of client finances and migrate all information onto Frameworki				
Safeguarding	Corporate Operational Risk Register Redesign of Processes and procedures. Restructure of Team and appointment of new staff to take place in April.	15	Specific scope and approach still to be discussed with management.	Phil Porter – Head of Reablement & Safeguarding	Q3
Transitions Team (14-25 year old)	Management Request 2 years since transfer of responsibilities from C & F to ASS. Audit would still require involvement of C & F	15	Exact scope to be determined through discussion with management	Senel Arkut – Head of Support Planning & Review	Q4
Sexual Health Contracts	Corporate Operational Risk Register Service currently delivered through a WLA contract. To consider whether to continue with collaborative purchasing	10	Exact scope to be determined through discussion with management	Steven Forbes – Head of Integrated Commissioning	Q3
Carers Audit	Requested by ASS management.	10	Exact scope to be determined through discussion with management	Steven Forbes – Head of Integrated Commissioning	Q3
LEGAL & PROCUREMENT (35 DAYS)					
Procurement	One Council Gold Project. A significant saving is expected from the Strategic Procurement Review and a successful delivery of this review will be key in achieving the Council's	15	Exact scope to be discussed with Management	Paul Davies – Head of Procurement	Qtr 2/3

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	overall savings target.				
Others	To be discussed with DMT	20		N/A	N/A
REGENERATION & MAJOR PROJECT (75 DAYS)					
Capital Projects (contract audits)	Contracting and Procurement is a major risk area. There is thus a need to ensure that there is probity and integrity in this area.	30	Specific projects will be agreed with management for undertaking contract audits.	Andy Donald – Director of Regeneration & Major Project Richard Barrett – Head of Property and Asset Management	Q 2 & 3
Civic Centre Project (Move to Civic Centre)	The building of the Civic Centre will be completed during the 2013-14 financial year. There will therefore be a need to review the final accounts for the Civic Centre Contract.	15	Final Accounts Audit	Aktar Choudhury – Assistant Director Civic Centre Programme	Q2/3
Homelessness and Temporary Accommodation	Corporate Risk Register & Departmental Risk Register Impact of reductions in welfare & other benefits and in particular the caps on housing benefits	20	Exact scope to be determined in discussions with management	Perry Singh – Assistant Director - Housing	Q1/2
Housing Solutions (Choice based letting)/ Housing Allocations)	With the introduction of the housing benefits cap, a number of residents requiring alternative housing provision will increase. In addition, in an economic downturn, the demand for social housing in Brent is expected to rise, creating an additional pressure	10	Specific scope still to be discussed with management.	Laurence Coaker – Head of Housing Solutions Perry Singh – Assistant Director, Housing	Qtr4

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	<p>on the housing provision.</p> <p>Following the structure of the housing service area in 2011/12, a new structure with two main teams: Accommodation; went live effective from April 2012.</p>				
STRATEGY, PARTNERSHIP AND IMPROVEMENT (30 DAYS)					
Data Quality	<p>Data quality is key in providing robust management information to facilitate effective decision making processes.</p> <p>Previous audit work has identified weaknesses around the management of performance information, although the most recent work during 2010/11 found that improvements have been made. This remains a key risk area.</p>	10	<p>This work will focus on the controls in place to manage performance related data across the Council, including the controls in place around confirming that data is complete, accurate, valid, and timely, including where the source of this is external to the Council, i.e. through a partner organisation.</p>	Cathy Tyson – Assistant Director, Policy	Q1
Complaints	Department Operational Risk Register	10	<p>To focus on the controls in place for ensuring that all received complaints are dealt with in an appropriate and timely manner, in accordance with the Council's Complaints Policy, and the extent to which controls are in place for seeking to minimise future complaints.</p>	Cathy Tyson – Assistant Director, Policy	Q2
Public Health (transfer of responsibilities)	<p>Public Health Review of impact of Public Health coming under the control of local authorities in terms of Governance, data, performance and funding. We need to ensure that the Council (where relevant) designs an adequate control environment, whilst ensuring that they are able to meet the visions for Local Government</p>	10	Exact scope to be discussed with Management	To be determined	To be determined

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	leadership of Public Health, namely: including health in all policies; encouraging health promoting environments; investing in new schemes; supporting local communities; and tailoring services to individual needs.				
OTHER AUDITS FOR CONSIDERATION					
Registration & Nationality Service					
Children In Care					
S17 Payments					
Special Education Needs					
Nursery Grants					
Home to School Transport					
Public Health Responsibilities with regards to C & F					
Insurance					
WLA Transport Review					
Grants to Voluntary Organisations					
Housing Renovation Grants					
BHP (150 days)					
Brent Housing Partnership (BHP)	See separate BHP Plan	150	Draft Annual Plan has been formulated and is being presented to BHP's Audit & Finance Sub-Committee for approval.	N/A	N/A
OTHER (130 Days)					
Risk Management	In order to achieve the Council's	15	Update & Maintenance of Corporate and	All departments	Across the

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	objectives and priorities, it is key that a robust Risk Management process is embedded across the Council.		Departmental Risk Registers		Year
Governance & Audit Planning	Annual Governance Statement and Annual Internal Audit Plan	10	Annual Certificate of Assurance and attendance at DMT meetings to discuss 2014/15 Internal Audit Plan.	Mark Peart – Head of Financial Management	Q1/Q2
Consultation, Communication and Reporting (Deloitte)	N/A	55	<p>To cover:</p> <ul style="list-style-type: none"> • Attendance by Deloitte management at meetings across the Council, for example Strategic Finance Group, Schools Causing Financial Concern, and Audit & Investigations Management meetings; • Deloitte management attendance at Audit Committee meetings and the production of progress reports for these; • Deloitte managements' non-audit specific liaison and communication with officers across the Council on a day-to-day basis and with the Council's external auditors, the Audit Commission. For example, ongoing liaison with Directors and Assistant Directors regarding any necessary revisions to the Plan and communication of key issues arising from completed internal audit work, and liaison with the Audit Commission regarding their review of completed internal audit work; • Day-to-day liaison with the in-house 	N/A	Throughout the year

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
			Audit Manager; and <ul style="list-style-type: none"> • General administration around the Deloitte element of the Plan, including the scheduling of work and monitoring of performance against the KPIs. 		
Follow-Up	If recommendations raised are not implemented by management, then the value derived from the work of Internal Audit is reduced and the Council's risk exposure is not reduced.	40	Completion of follow-up work in order to determine the extent to which previously raised recommendations have been implemented. This will be done as part of the rolling follow-up programme, into which all recommendations raised are added.	N/A – dependent upon each internal audit to be followed-up	Across the year
Office Move	In preparation to the move to the new Civic Centre, some days have been put aside to deal with archiving files and new ways of working.	10	N/A	N/A	Q1
Contingency	To allow for any new or emerging risks which may be identified during the course of the year, particularly given the scale of changes taking place.	0	Contingency days have been factored into some Service Areas to ensure adequate coverage within the Service. In the event that additional work is required for which insufficient contingency days are available, a decision will be made on whether other lower risk audits can be deferred until 2013/14.	N/A – dependent upon work required	N/A – dependent upon work required
Total		1,200			

Appendix B – Audit Team and Contact Details

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