



**Internal Audit
Progress Report 2009/10
London Borough of Brent
March 2010**

Contents

Page No

Executive Summary	1
Detailed summary of work undertaken	7
Customer Satisfaction	24
Appendix A – Audit Team and Contact Details	26
Appendix B – Progress Against 2009/10 Internal Audit Plan	27

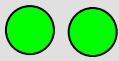



Executive Summary

Introduction	<p>This report sets out a summary of the work completed against the 2009/10 Internal Audit Plan for the financial year to date.</p> <p>The report provides a summary of the main findings from each audit together with the assurance ratings for each one. Please note that this summary and assurance rating is only reported on once the individual audit reports have been finalised. Draft reports issued are also indicated and work in progress are also indicated.</p> <p>Appendix B sets out the full year's Plan, as agreed by the Committee in March 2009, together with an indication of progress at the individual audit level. This provides the details of actual progress against the originally agreed profile, as well as allowing the Committee to monitor changes to the Plan during the course of the year and to provide comment, as appropriate, on the potential addition of any specific audits.</p>
Summary of progress against the Plan	<p>The overall Internal Audit Plan for 2009/10 comprises 1,211 days, of which 951 are allocated to Deloitte & Touche Public Sector Internal Audit Limited (Deloitte PSIA), and 260 to the in-house team. Of the total, 45 days were brought forward from 2008/09 to assist with the completion of Financial Management Standard in Schools (FMSiS) assessments in the primary schools, as previously agreed with the Committee.</p> <p>As at the end of January 2010, a total of 930 days had been delivered against the overall Plan, made up of 709 Deloitte PSIA days and 221 in-house days. This represents 77% of the Plan.</p> <p>The current forecast is for 98% of the Plan to be completed, with a carry forward of 54 days into the 2010/11 year. These relate to the audit and FMSiS assessments for two Foundation schools and also work in relation to the Adult Social Care Transformation Programme. These schools were added to the plan mid-year following the decision that Internal Audit would be responsible for undertaking this work. However, Education Finance requested a deferral for these two particular schools and hence these days need to be carried forward. With regards to the work around the Adult Social Care Transformation Programme, some days are being delivered in relation to the Re-ablement workstream. However, the Assistant Director, Quality & Support, has requested that Self Directed Support (SDS) and Direct Payments be deferred until April/May 2010. Work in relation to the integration with Central & North West London Mental Health Trust has also been postponed. It has not been possible to re-schedule other work and hence the carry forward is required.</p>




	<p>In terms of the profile for 2009/10, in so far as it had been possible to allocate audits to a specific quarter prior to the start of the year, the majority of these have been progressed as planned. Specific target percentages were not agreed for each quarter given that it had not been possible to profile all audits, but Appendix B can be referred to for the detailed progress by audit.</p>
Summary of Work Undertaken	<p>As was the case in 2008/09, a significant amount of time has been spent during the year undertaking FMSiS assessments in primary schools, in order to progress towards the deadline of having all primary schools assessed by 31 March 2010. In addition, work has continued with Education Finance in order to help strengthen common control weaknesses identified as part of the assessments, so as to help ensure that the Council gains the maximum benefit from the perspective of the robustness of the internal controls in operation across the schools. A key area of focus has been in relation to budget monitoring, The team is on target to assess all primary schools by the 31 March 2010 deadline, although this continues to be reliant on each of the schools being ready for their scheduled assessments. A further four secondary (Foundation) schools are also scheduled for a joint audit and FMSiS assessment in March 2010. The remaining secondary schools will be audited and assessed as part of the 2010/11 Plan.</p> <p>In addition to the Schools, a wide range of systems audits and IT audits has been undertaken, as well as verification work in respect of the Local Area Agreement (LAA) Stretch Targets and the Supporting People Programme (SPP) Grant. Capital based contract audit work has also been undertaken with Brent Housing Partnership (BHP) and is currently in progress in relation to the construction of the Civic Centre and the ongoing construction of the ARK Academy. In addition, a number of revenue based contract audits have been undertaken in relation to the arrangements for managing key contracts across the Council.</p> <p>A further stream of work currently being undertaken is in relation to the Finance Modernisation project. An approach has been agreed with the Director of Finance and the Head of Audit & Investigations, with regards to the Internal Audit review of the control processes being designed by the Project Team. Deloitte PSIA will undertake the initial review, focusing on the adequacy of the controls set out against key risks. The in-house Audit Manager and the Head of Audit & Investigations will then be responsible for reviewing and agreeing the findings from Deloitte PSIA's work, prior to passing a report to the Director and Deputy Director of Finance & Corporate Resources.</p>

Summary of Assurance Opinions and Direction of Travel

For the work finalised against the 2009/10 Internal Audit Plan to date, a summary of the Assurance Opinions awarded is set out in the table below, together with a comparison to the 2008/09 and 2007/08 financial years. Please note that an Assurance Opinion is not applicable in all cases and we have not included BHP audits within this analysis. Please see page 7 for the definitions of each of these opinions.

	Full 	Substantial 	Limited 	None 
2007/08	-	42% (23)	58% (32)	-
2008/09	-	78% (21)	22% (6)	-
2009/10	-	50% (11)	50% (11)	-

In addition, in any cases where an internal audit has been completed against the same scope in a prior year, an assessment of the Direction of Travel is also provided. As shown in the table below, there have been three Council audits finalised for the year to date for which such an assessment has been applicable. However, it is also noted that there have also been two BHP audits for which the Direction of Travel has been positive. Please see page 8 for the definitions of the Direction of Travel.

	Improved 	Unchanged 	Deteriorated 
2008/09	8	1	-
2009/10	2	1	-

Overall, for the work finalised for 2009/10 to date, there has been an increase in Limited assurance reports compared with the proportion in 2008/09. However, the position has been improving throughout the year and a true comparison cannot be drawn until year-end. On a positive note, where audits have been repeated, there have been no instances of deterioration in the Direction of Travel and hence the decline in the spread of opinions is not as a result of a specific decline in previously audited areas. Further audits are currently being undertaken for which a Direction of Travel will be applicable.

FMSiS Assessments	The table below summarises the progress made and the outcomes of the assessments completed. Further details are set out on page 18.					
		Pass	Conditional Pass	Fail	In progress	Still to be assessed
	2007/08	3	-	-	-	-
	2008/09	31	1	-	-	-
	2009/10	20	2	1	-	3
<p>Members are reminded that a school achieving a 'Conditional Pass' is given 20 working days, as per DCSF guidance, in order to address the gaps identified in the initial assessment. Evidence of this is required to be provided to Internal Audit prior to this being upgraded to a full 'Pass'. For those showing as 'Conditional Pass', we are currently in the process of confirming whether the schools have satisfactorily addressed the further actions required.</p> <p>It should be noted that one school remains outstanding from 2008/09, for which the final outcome is still being determined.</p>						

Follow-Up of Previously Raised Recommendations	<p>With regards to the follow-up of recommendations raised and agreed with management, a more structured programme was introduced in 2008/09, as reported on to the Committee.</p> <p>Under the revised approach, management are responsible for completing a self assessment of the status of implementation of each of the recommendations originally raised, following the passing of the agreed deadlines for implementation. If management indicate that the recommendations have been implemented then a meeting is arranged to verify this, following which a report will be issued. If it is found that the recommendations have not been fully implemented, either through verification or as indicated by management in their self assessment, then, as was previously the case, further actions will be identified as necessary and revised deadlines for completion will be agreed with management.</p> <p>In all cases, where recommendations have not been fully implemented, the further actions will continue to be followed-up until the point at which full implementation is confirmed. This was also previously the case. However, the follow-up programme is now a rolling one as opposed to being restricted to an individual financial year. On this basis, the recommendations raised as part of a specific audit may be followed-up more than once in a single financial year, as well as potentially being followed-up in the</p>
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	<p>same financial year to that which the audit was undertaken, if it is relevant to do so given the agreed implementation deadlines. It is hoped that this will improve both the efficiency of the follow-up process, and the extent to which management recognise the importance of undertaking their own monitoring of the implementation of recommendations.</p> <p>The rolling programme is now fully in place and recommendations are being followed up with management, as and when the deadlines for implementation pass.</p>
West London Framework	<p>The Heads of Internal Audit from the four boroughs making up the West London Framework have continued to meet with Deloitte on a periodic basis through the Contract Compliance Board (CCB). These meetings are used to discuss general progress as well as to consider specific areas in which cross borough work may be valuable and areas in which joint improvements can be made.</p> <p>Currently, a summary report on contract management controls across the three boroughs is being compiled. Key findings from the four contract management audits undertaken in Brent have been collated and the same is being done for LB Ealing and LB Hammersmith & Fulham, so as to produce one cross-borough report to be shared with the three boroughs.</p> <p>In addition, we are undertaking an exercise to compare the approach to dealing with the recent adverse weather events in each of the three boroughs, assessing the adequacy and effectiveness of controls in areas such as business continuity, budgetary control, risk assessment and communications. Where possible, there will also be an element of comparative analysis across areas such as pot hole repairs; provision of critical services; waste and refuse collection; and gritting, highlighting any significant issues or variations in each borough's response, so as to allow potential lessons to be learnt.</p> <p>The Committee will be updated on any specific developments in future meetings, as appropriate.</p>

Customer Satisfaction

As highlighted to Members at each Committee meeting, in addition to progress against the Plan, a key way in which the performance of Deloitte is monitored is through the issuing of Customer Satisfaction Surveys to auditees following the completion of each piece of work.

15 completed questionnaires have been received to date in relation to the work undertaken by Deloitte in 2009/10. The average for the overall rating on each completed questionnaire is 4.1 out of 5. At this stage this is slightly lower than the average overall rating for 2008/09, although in both cases the performance is classified as 'very good'. The position will be monitored through the course of the year.

The detailed breakdown of this feedback is set out on page 24 this report.

Year	Average Overall Rating
2007/08	3.88
2008/09	4.40
2009/10 (to date)	4.10

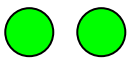



Detailed summary of work undertaken

This section sets out a summary of the internal audits and FMSIS assessments commenced since 1st April 2009. A summary of the main findings and the Assurance Opinion are only provided for internal audits for which the final report has been issued. Please note that only priority 1 recommendations are detailed, with the number of priority 2 and 3 recommendations raised being noted. Should Members wish to see full reports for any of the audits then these can be provided upon request.

The following tables provide the definitions of the assurance opinions, together with the definitions for recommendation priorities. Please note that these only apply to internal audit work, not to FMSIS assessments. The outcomes of the FMSIS assessments are explained later in this report.

Assurance Opinions

There are four categories by which internal audit assurance is classified. These are:

	Full	There is a sound system of internal control designed to achieve the client's objectives. The control processes tested are being consistently applied.
	Substantial	While there is a basically sound system of internal control, there are weaknesses, which put some of the client's objectives at risk. There is evidence that the level of non-compliance with some of the control processes may put some of the client's objectives at risk.
	Limited	Weaknesses in the system of internal controls are such as to put the client's objectives at risk. The level of non-compliance puts the client's objectives at risk.
	None	Control processes are generally weak leaving the processes/systems open to significant error or abuse. Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

The assurance ratings are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full Assurance' does not imply that there are no risks to the stated objectives.

Direction of Travel

The Direction of Travel assessment provides a comparison between the current assurance opinion and that of any previous internal audit for which the scope and objectives of the work were the same.

⇒	Improved since the last audit visit. Position of the arrow indicates previous status.
⇐	Deteriorated since the last audit visit. Position of the arrow indicates previous status.
↔	Unchanged since the last audit report.
No arrow	Not previously visited by Internal Audit.

Recommendation Priorities

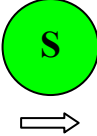
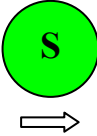
In order to assist management in using our internal audit reports, recommendations are categorised according to their level of priority as follows:


Priority 1	Major issues for the attention of senior management and the audit committee.
Priority 2	Important issues to be addressed by management in their areas of responsibility.
Priority 3	Minor issues resolved on site with local management.

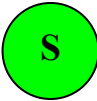

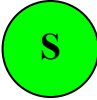

Summary Table

Where audits are part of the Internal Audit Plan with Brent Housing Partnership (BHP), the Assurance Opinion is indicated for any finalised reports. The summary of findings is not provided as this will / has been reported on separately to the BHP Audit & Finance Sub-Committee.


New audits being reported as final

Audit	Status as at 16 February 2010	Assurance Opinion	
Appointeeships and Deputyships	<p>Final Report.</p> <p>One priority 1 recommendation was raised as a result of this audit. This was as follows:</p> <ul style="list-style-type: none"> • All deputyship clients should be reviewed to identify the need to complete the tax return and the returns should be submitted by the 31 January as appropriate. As part of this review, HM Revenue & Customs should be consulted to confirm whether the return is required for each client. <p>Four priority 2 recommendations were raised where changes can be made in order to achieve greater control.</p> <p>All recommendations were accepted for implementation by management.</p> <p>There has been a positive movement in the Direction of Travel, as a Limited assurance was awarded at the time of the last audit.</p>	Substantial	
Grants to Voluntary Organisations	<p>Final Report.</p> <p>Two priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • Staff should be reminded of the need for the following to be completed: <ul style="list-style-type: none"> ○ To date stamp all postal applications upon receipt; ○ To complete the checklist for all successful applications. This should include making a reference to the previously submitted documents 	Substantial	

Audit	Status as at 16 February 2010	Assurance Opinion	
	<p>where they are deemed appropriate; and</p> <ul style="list-style-type: none"> ○ To follow up outstanding documents. <p>With regards to the exceptions identified, actions should be taken to complete the checklist and obtain outstanding documents. In the event that an organisation is unable to provide these or the submitted documents are found to be unsatisfactory, a decision should be made as to whether the funding should be withdrawn; and</p> <ul style="list-style-type: none"> ● Management should again review the approach to undertaking financial assessments. <p>If it is determined that the current criteria do provide the assurances required, then a procedure should be formally agreed and documented regarding dealing with any instances whereby a negative assurance is given from the financial assessment. If it is determined that instances may exist whereby such a result can be overridden, this should be set out in the document, and it is recommended that a full justification is recorded in the assessment report on a case-by-case basis.</p> <p>In addition, steps should be taken to address the two exceptions identified.</p> <p>Five priority 2 and two priority 3 recommendations were made where changes can be made in order to achieve greater control.</p> <p>All recommendations were accepted for implementation by management.</p> <p>There has been a positive movement in the Direction of Travel, as a Limited assurance was awarded at the time of our last audit.</p>		
Transportation	<p>Final Report.</p> <p>One priority 1 recommendation was raised as a result of this audit. This was as follows:</p> <ul style="list-style-type: none"> ● Team Leaders should be reminded of the need to update the VoWD columns regularly. 	Substantial	

Audit	Status as at 16 February 2010	Assurance Opinion	
	<p>The formulae on the LIP progress spreadsheet should be checked at the start of the year by a person independent of its preparer.</p> <p>Two priority 2 and one priority 3 recommendations were made where changes can be made in order to achieve greater control.</p> <p>All recommendations were accepted for implementation by management.</p>		
E-Recruitment Post Implementation (IT)	<p>Final Report.</p> <p>No priority 1 recommendations were raised as a result of the audit.</p> <p>However, four priority 2 and four priority 3 recommendations were raised where changes can be made in order to achieve greater control.</p> <p>All recommendations were accepted for implementation by management.</p>	Substantial	
Repairs and Voids (BHP)	<p>Final Report.</p> <p>Reported to the January 2010 meeting of the BHP Audit & Finance Sub-Committee.</p> <p>There was a positive movement in the Direction of Travel as a Limited assurance was awarded at the time of the last audit.</p>	Substantial	
DomDoc EDM management system (BHP) (IT)	<p>Final Report.</p> <p>Reported to the January 2010 meeting of the BHP Audit & Finance Sub-Committee.</p>	Substantial	
Corporate Health & Safety	<p>Final Report.</p> <p>Three priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> The Health & Safety Policy should be reviewed and updated, to take account of the Corporate Manslaughter and Corporate Homicide Act 2007, as well as any other elements considered appropriate for addition/amendment by management. 	Limited	

Audit	Status as at 16 February 2010	Assurance Opinion	
	<p>Going forwards, it should be ensured that the Policy is subject to at least an annual review, as is currently intended to be the case.</p> <p>In addition, following the review and update of the Policy, management should review the associated Standards and Guidance documents to determine whether any further addition/amendment is required to any of these.</p> <p>Once approved, the latest version of the Policy and associated Standards and Guidance documents should be promulgated to all staff;</p> <ul style="list-style-type: none"> • An action plan should be formulated and agreed, setting out all further actions needed to fully implement and embed the various new developments. This should include responsible officers and deadlines. <p>On completion of all elements within the action plan, management should undertake a review to assess the extent to which these developments have been successful in terms of further strengthening the Council's arrangements for managing health and safety; and</p> <ul style="list-style-type: none"> • As part of the implementation and embedding of the various new developments, management should review their assurance needs with regards to the ongoing adequacy and effectiveness of the arrangements in place to manage health and safety across the Council. <p>To a certain extent this may only involve confirming the reporting lines, methods, content and frequencies between the various key officers and groups, including, but not necessarily limited to the following:</p> <ul style="list-style-type: none"> ○ Departmental Health & Safety Co-ordinators; ○ Departmental Health & Safety Advisors; ○ Corporate Health & Safety Advisors; ○ The Health & Safety Services Manager; ○ DMTs; ○ Departmental Health & Safety Committees; ○ The Corporate Health & Safety Committee; and 		

Audit	Status as at 16 February 2010	Assurance Opinion	
	<p>o CMT.</p> <p>However, as an additional source of assurance, management could consider requesting Service Area Directors and/or Heads of Service/Service Unit Directors/senior management to complete an annual declaration confirming that they have kept the arrangements under review within their respective areas during the course of the year, and that they are satisfied that any weaknesses have been addressed and that all staff are complying with the Council's requirements with regards to health and safety.</p> <p>Consideration should also be given to the extent to which independent assurances from external parties may required, or the extent to which data analysis and benchmarking may be of value.</p> <p>All recommendations were accepted for implementation by management.</p> <p>Although not verified at this stage, it is understood that the corporate Health & Safety Policy has now been reviewed and updated, with approval from CMT on 26 November 2009 and sign off from the Chief Executive on 30 November 2009.</p> <p>In addition, that a corporate action/workplan was also presented to CMT on 26 November 2009 and that progress against this will be reviewed as part of the annual report to CMT.</p>		
Cash Receipting Application (IT)	<p>Final Report.</p> <p>Three priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • Management should review the current list of user accounts on the application to ensure that all redundant accounts are disabled and locked down (Please note it should first be checked that this does not have any adverse impact on the system or its data). <p>The following process should be adopted for all future user account</p>	Limited	

Audit	Status as at 16 February 2010	Assurance Opinion	
	<p>changes:</p> <ul style="list-style-type: none"> ○ all requests for the creation and amendments to users accounts should be formally requested and authorised by the Chief Cashier via the Network Security Form; ○ where a new user has been created, the user should be formally advised that access to the application has been permitted, and the user reminded of their password responsibility; and ○ leavers are notified by line management to the system administrator for prompt closure of user account via the Network Security Form; ● The process currently utilised to undertake an update of master data such as fund numbers should be reviewed to include the following change control processes: <ul style="list-style-type: none"> ○ Request of change sent to the Exchequer Services Manager for her review and authorisation prior to forwarding it to the administrator; and ○ Screen dumps of the system data before and after the change. <p>All documentation regarding the changes should be centrally stored and retained.</p> <p>In addition to this, the fund numbers should be reviewed to ensure they are not redundant and any redundant funds should be removed if there is no adverse impact to the system; and</p> ● Management should discuss with the software vendor, CAPITA, the possibility of the system being configured to be able to generate audit trails and logs to report on the following: <ul style="list-style-type: none"> ○ user logins and unauthorised access attempts; ○ system administrator activity; ○ user transactions and input on the system including any contras processed; and ○ changes to master files. 		

Audit	Status as at 16 February 2010	Assurance Opinion	
	<p>If it is determined that any changes are not practical for the remaining period of usage of the existing system, management should seek to ensure that such functionality is included as part of the new Pay.net system.</p> <p>Five priority 2 recommendations were raised where changes can be made in order to achieve greater control.</p> <p>All recommendations were accepted for implementation by management.</p>		

Audits currently at draft report stage or in progress

The table below lists those audits for which the management responses to the Draft Report are still in the process of being discussed and agreed, or for which responses are awaited, or where the audit is currently in progress.

Audit	Status as at 16 February 2010
ARK Academy (2008/09 audit)	Awaiting Management Responses to the Draft Report – responses are overdue.
Quality Assurance Systems – Safeguarding Adults	Awaiting Management Responses to the Draft Report – responses are overdue.
Government Procurement Cards	Awaiting Management Responses to the Draft Report – management are addressing this as part of the Finance Modernisation Project.
Accuserv Application (BHP) (IT)	Awaiting Management Responses to the Draft Report.
Non Stop Gov (IT)	Awaiting Management Responses to the Draft Report.
Contact Point (IT)	Awaiting Management Responses to the Draft Report.
LAGAN Post Implementation (IT)	Awaiting Management Responses to the Draft Report.
Government Gateway Post Implementation (IT)	Awaiting Management Responses to the Draft Report.
Insurance	Awaiting Management Responses to the Draft Report.
Houses in Multiple Occupation	Awaiting Management Responses to the Draft Report.
South Kilburn TMO (BHP)	Awaiting Management Responses to the Draft Report.
LAA Stretch Targets 2006-2009 Certification (14 Stretch Targets to certify)	Draft Report to be issued.
Housing Rents	Draft Report to be issued
Payroll	Draft Report to be issued.
Council Tax	Draft Report to be issued.
NNDR	Draft Report to be issued.

Audit	Status as at 16 February 2010
Housing & Council Tax Benefits	In progress.
Adult Social Care Establishments	In progress.
Adult Social Care Transformation - Reablement	In progress.
Internal Financial Controls – Children & Families	In progress.
Internal Financial Controls – Business Transformation	In progress.
Internal Financial Controls – Finance and Corporate Resources	In progress.
Business Continuity Planning (IT)	In progress.
Internal Financial Controls (BHP)	In progress.
Internal Financial Controls – Housing	In progress.
Internal Financial Controls – Adult Social Care	In progress.
Internal Financial Controls – Environment & Culture	In progress.

FMSIS Assessments

The table below lists those primary schools for which an FMSiS assessment has been undertaken during the 2009/10 financial year to date, as well as those that have been finalised from 2008/09 since the last Audit Committee meeting in September 2009. One assessment from 2008/09 is still to be finalised following the award of a Conditional Pass. The deadline for this was extended to allow Education Finance to work with the school to address the issues regarding their understanding of the new budget monitoring pro-forma. At the current time these are still yet to be fully addressed in this case.

The assessments are required to be undertaken in accordance with the guidance issued by the Department for Children, Schools and Families (DCSF) and differ to the standard internal audits. Assurance opinions are not relevant as the schools receive either a Pass, Conditional Pass or Fail against the Standard.

School	Assessment Outcome	Status as at 16 February 2010
2008/09 Assessments		
Mitchell Brook Primary School	Pass	Complete
Barham Primary School	Pass	Complete
Princess Frederica C.E Primary School	Pass	Complete
Park Lane Primary School	Pass	Complete
Salisbury Primary School	Pass	Complete
John Keble C.E Primary School	Conditional Pass	Currently determining the final outcome.
2009/10 Assessments		
Carlton Vale Infant School	Pass	Complete
Wykeham Primary School	Pass	Complete
Islamia Primary School	Pass	Complete
Kensal Rise Primary School	Pass	Complete











School	Assessment Outcome	Status as at 16 February 2010
Wembley Primary School	Pass	Complete
St Joseph's R.C Infant School	Pass	Complete
St Joseph's R.C Junior School	Pass	Complete
St Mary's RC Primary School	Pass	Complete
Mora Primary School	Pass	Complete
The Stonebridge Primary School	Pass	Complete
Lyon Park Junior School	Pass	Complete
Newfield Primary School	Pass	Complete
Grove Park School	Pass	Complete
Furness	Conditional Pass	Currently determining the final outcome.
Hay Lane	Pass	Complete
Manor	Pass	Complete
St Robert Southwell Primary School	Pass	Complete
Roe Green Junior School	Pass	Complete
Roe Green Infants School	Pass	Complete
Avighdor Hirsch Torah Temimah Primary School	Pass	Complete
St Mary Magdalen's RC Junior School	Pass	Complete
Brentfield Primary School	Conditional Pass	
Northwest London Jewish Day	Fail	School has been given 12 months within which to implement recommendations in order for a re-assessment to be

School	Assessment Outcome	Status as at 16 February 2010
Primary School		undertaken.
Woodfield Primary School	Conditional Pass	Currently awaiting further information from the School in response to the gaps identified as part of the Conditional Pass
Chalkhill Primary School	To be assessed in March 2010	N/A
Vernon House School	To be assessed in March 2010	N/A
Braintcroft Primary School	Still to be assessed. Assessment postponed to 2010/11 as School has just come out o Special Measures.	N/A

Audits previously reported to Committee as final

The table below sets out those audits from the 2009/10 Internal Audit Plan which have previously been reported to the Committee as final. They are included here so as to provide Members with an overview of the work completed for the year to date, together with the assurance opinions awarded.

Audit	Status as at the March 2010 Audit Committee meeting	Assurance Opinion
Veolia Contract Management / Recycling	Final Report. Previously reported to the Audit Committee in September 2009.	Substantial 
Frameworki Financial Module Post Implementation (IT)	Final Report. Previously reported to the Audit Committee in September 2009.	Substantial 
Stonebridge Estate – Hyde Contract Management	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 
Traffic Management - Notifications	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 
Blue Badges	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 
Pensions Application (IT)	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 
Windows Operating System (IT)	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 
Housing Repairs & Maintenance (BHP)	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 

Audit	Status as at the March 2010 Audit Committee meeting	Assurance Opinion
Cleaning and Grounds Maintenance Contract Management (BHP)	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 
Business Continuity Planning (BHP)	Final Report. Previously reported to the Audit Committee in December 2009.	Substantial 
Home Care – Contract Management	Final Report. Previously reported to the Audit Committee in September 2009.	Limited 
Recruitment	Final Report. Previously reported to the Audit Committee in September 2009.	Limited 
Joint Commissioning	Final Report. Previously reported to the Audit Committee in September 2009.	Limited 
Complaints	Final Report. Previously reported to the Audit Committee in September 2009.	Limited 
Private Sector Procurement Team	Final Report. Previously reported to the Audit Committee in December 2009.	Limited 
Section 106	Final Report. Previously reported to the Audit Committee in December 2009.	Limited 
Registration and Nationality Service	Final Report. Previously reported to the Audit Committee in December 2009.	Limited 
Children’s Centres Financial Management	Final Report. Previously reported to the Audit Committee in December 2009.	Limited 

Audit	Status as at the March 2010 Audit Committee meeting	Assurance Opinion	
Treasury Management	Final Report. Previously reported to the Audit Committee in December 2009.	Limited	
Treasury Management (BHP)	Final Report. Previously reported to the Audit Committee in December 2009.	Limited	
Oracle I-Procurement Sanity Check	Final Report. Previously reported to the Audit Committee in September 2009.	N/A	N/A
Risk Management (BHP)	Final Report. Previously reported to the Audit Committee in September 2009.	N/A	N/A
Watling Gardens TMO (BHP)	Final Report. Previously reported to the Audit Committee in September 2009.	N/A	N/A
Sundry Debt Recovery Team	Final Report. Previously reported to the Audit Committee in December 2009.	N/A	N/A
Traffic Management - London operational Pilot Scheme (LoPS)	Final Report. Previously reported to the Audit Committee in December 2009.	N/A	N/A
Supporting People Programme Grant	Final Report. Previously reported to the Audit Committee in December 2009.	N/A	N/A

Customer Satisfaction





We set out below a breakdown of the feedback received through the Customer Satisfaction Questionnaires, as completed by auditees for work undertaken to date by Deloitte against the 2009/10 Internal Audit Plan.


5 = Excellent; 4 = Very Good; 3 = Satisfactory; 2 = Potential for Improvement; and 1 = Unsatisfactory.

Audit	Sufficient notice was provided prior to the start of the audit	Communication of audit objectives, purpose and scope	Effectiveness and professionalism of the auditor(s)	Auditor(s) understanding of the service you provide	Quality of exit meeting and discussion of report findings	Quality, accuracy and usefulness of the report	Overall opinion of the audit
Veolia Contract Management / Recycling	4	4	4	3	4	4	4
Complaints	4	5	3	3	4	4	4
Home Care Contract Management	5	4	4	4	3	3	3
Private Sector Procurement Team	3	4	4	4	2	3	3
Section 106	3	3	5	4	5	3	4
Sundry Debt Recovery Team	4	4	5	4	4	4	4
Traffic Management	4	5	5	4	4	4	4
Cash Receipting Application (IT)	4	4	5	5	5	5	5
E-Recruitment (IT)	5	5	5	5	5	5	5
Grants to Voluntary	3	3	4	3	3	4	3

Audit	Sufficient notice was provided prior to the start of the audit	Communication of audit objectives, purpose and scope	Effectiveness and professionalism of the auditor(s)	Auditor(s) understanding of the service you provide	Quality of exit meeting and discussion of report findings	Quality, accuracy and usefulness of the report	Overall opinion of the audit
Organisations							
Transportation	4	4	4	4	4	4	4
Blue Badges	4	4	4	4	4	4	4
Cleaning and Grounds Maintenance (BHP)	5	5	5	5	4	5	5
Treasury Management (BHP)	4	5	5	4	4	4	4
Housing Repairs & Maintenance (BHP)	5	5	5	4	5	5	5

Appendix A – Audit Team and Contact Details

London Borough of Brent	Contact Details
Simon Lane – Head of Audit & Investigations	 simon.lane@brent.gov.uk
Aina Uduehi – Audit Manager	 020 8937 1260
	 aina.uduehi@brent.gov.uk
	 020 8937 1495

Deloitte & Touche Public Sector Internal Audit Limited	Contact Details
Richard Evans – General Manager	 phil.lawson@brent.gov.uk
Phil Lawson – Senior Audit Manager	 020 8937 1493
Shahab Hussein – Senior Computer Audit Manager	

Appendix B – Progress Against 2009/10 Internal Audit Plan

The table below sets out the detailed progress made against the agreed 2009/10 Internal Audit Plan, together with an indication of any instances where an audit has been removed from the Plan, any where an audit has been added, and also any for which the planned timing has had to be amended.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
CROSS COUNCIL AUDITS (70 Days) (increased to 72 days)					
Corporate Health & Safety	10	To focus on the controls in place with regards to managing health and safety across the Council. It is proposed that the specific scope of the audit should be aligned to the 10 point Health & Safety Service Plan produced for 2008/09, as this was formulated on the basis of the Health & Safety Commission (HSC) / industry guidance 'Health & Safety Leadership Checklist'. Consideration will also be given to the extent to which the new Health & Safety (Offences) Bill and the recently enacted Corporate Manslaughter & Corporate Homicide Act 2007 have been embedded into the Council's arrangements.	Geoff Galilee – Service Unit Director, Health, Safety & Licensing	Qtr 1	Draft Report issued – awaiting management responses.
Registers of Interest / Gifts & Hospitality	10 (reduced to 0)	To focus on the controls in place across the Council for ensuring that officers declare any interests / gifts & hospitality; that gifts & hospitality are only accepted in line with Council policy; and that appropriate follow-up actions are taken by management to ensure that any officers declaring interests / gifts & hospitality are operating in an appropriate manner.	To be determined	Qtr 1	Audit removed from the Plan due to the new Policy not yet having been implemented – to be included in the 2010/11 Plan.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Use of Consultants	10 <i>(reduced to 0)</i>	To focus on the controls in place around the identification of need for consultants to be engaged; the hiring of appropriately skilled and experienced consultants; the achievement of value for money in the hiring of consultants; and the monitoring of performance and time input for those consultants engaged.	To be determined	Qtr 2	Audit removed from the Plan due to the potential conflict of interest between Deloitte PSIA and Deloitte MCS. The in-house team's allocation of days does not allow this to be moved to them. Consideration will be given to whether this should be included within the 2010/11 Plan.
Project Management – feeding into One Council Review (part Contract Audit)	10 <i>(reduced to 2)</i>	To feed into the Once Council review being led by the Assistant Director of Regeneration on the management of Major Regeneration Programmes and Major Projects. Specific scope and approach still to be discussed with the Assistant Director of Regeneration. Work to be combined with IT Project Management, as included within the IT Plan.	Andy Donald – Assistant Director of Regeneration	To be determined	Senior Manager and Contract Audit Manager attended an initial workshop in June 2009, to provide an overview of weaknesses identified from previous audit work across the Council, as well as issues identified in other public sector organisations and potential key elements to consider. Development of a Project Management methodology is now being taken forward as part of the Council's Improvement & Efficiency Strategy and so no further input from Internal Audit is

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
					planned at this stage.
Local Public Service Agreement (LPSA) – Efficiency Target	10	Completion of necessary checks in order to certify that the stretch efficiency target has been met, thereby enabling the Council to claim the associated Performance Reward Grant.	Duncan McCleod – Director of Finance & Corporate Resources	Qtr 2	Audited as part of LAA Stretch Targets Certification in Qtr 2.
Annual Governance Statement	20	Production of the Annual Governance Statement through the co-ordination of the completion of the Certificates of Assurance by Directors and the annual review of the Council's Corporate Governance Action Plan.	Simon Lane – Head of Audit & Investigations / Directors	Qtr 4	Currently in progress. Draft AGS will be presented to the Audit Committee in June 2010.
Contract Management Summary Report	3 <i>(added to the Plan)</i>	Production of a summary report of the key / common issues arising from the four contract management audits being undertaken	N/A	Added for Qtr4	In Progress – the key findings from the four contract management audits undertaken in Brent have been collated. We are now working on doing the same for LB Ealing and LB Hammersmith & Fulham, so as to produce one cross-borough report.
CRC Energy Efficiency Scheme	15 <i>(added to the Plan)</i>	To undertake an exercise to assist management with determining their readiness with regards to the forthcoming CRC Energy Efficiency Scheme.	Duncan McLeod – Director of Finance & Corporate Resources	Added for Qtr4	In Progress – a workshop has been held with key officers, primarily from Environment & Culture and Property & Asset Management, in order to assess the current level of preparedness for the

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
					scheme. Additional work is being undertaken with specific officers prior to a report and action plan being issued.
Cross Borough Work	12 <i>(added to the Plan)</i>	Days have been agreed with each of the boroughs in the West London Framework for undertaking cross borough work in Qtr4.	Various	Added for Qtr4	In Progress – In addition to the cross borough report on contract management controls, we are also undertaking an exercise to compare the three boroughs' approach to dealing with the recent adverse weather, looking at controls in areas such as business continuity and budgetary control, as well as the extent to which lessons had been learnt from the snowfalls in February 2009 and the extent to which further lessons can now be learnt going forwards.
Finance Modernisation Project	25 <i>(added to the Plan)</i>	Review work in relation to the control processes being designed as part of the Finance Modernisation Project, focusing on the adequacy of controls being set out in the initial high level designs. Work will continue into 2010/11 as the detailed designs are formulated.	Duncan McCleod – Director of Finance & Corporate Resources / Mick Bowden – Deputy Director	Added for Qtr4	In Progress.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
			of Finance & Corporate Resources		
FINANCE & CORPORATE RESOURCES (108 Days) (reduced to 88)					
Council Tax	15	Annual systems audit focussing on key controls and any systems changes.	Paula Buckley – Head of Client Team – Revenue & Benefits	Qtr 3	In Progress.
Housing & Council Tax Benefits	15	Annual systems audit focussing on key controls and any systems changes.	David Oates – Head of Benefits – Revenue & Benefits	Qtr 3	In Progress.
NNDR	15	Annual systems audit focussing on key controls and any systems changes.	Paula Buckley – Head of Client Team – Revenue & Benefits	Qtr 3	In Progress.
Treasury Management	10	Annual systems audit focussing on key controls and any systems changes.	Martin Spriggs – Head of Exchequer & Investment	Qtr 1	Final Report issued.
Internal Financial Controls	15	Annual audit focussing on key financial controls operating within the Service Areas and the extent to which the Council's Financial Regulations are being complied with. Specific areas of focus include the raising of invoices; receipt of income; debt recovery and write-off; payments; BACs and cheque controls; journals; and	Mark Peart – Head of Financial Management	Qtr 4	In Progress.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		reconciliations.			
Sundry Debt Recovery Team	8	To focus on the systems of control being designed and implemented by the new Sundry Debt Recovery Team to take responsibility for debt recovery across the Council.	Sarah Cardno – Exchequer Services Manager	Qtr 2	Final Report issued.
Insurance	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.	Alison Matheson – Head of Procurement Strategy & Risk Management	Qtr 1	Draft Report to be issued.
Procurement - feeding into One Council Review (part Contract Audit)	10 <i>(reduced to 0)</i>	To feed into the Once Council review being led by the Head of Procurement Strategy & Risk Management and the Borough Solicitor on Procurement and Contract Management. Specific scope and approach still to be discussed with the Head of Procurement Strategy & Risk Management and the Borough Solicitor.	Alison Matheson – Head of Procurement Strategy & Risk Management	To be determined	Audit removed from the Plan. It is now unlikely that any input from Internal Audit will be appropriate in the 2009/10 financial year as the various Improvement & Efficiency projects are currently still at the scoping stage. This will be considered for inclusion as part of the 2010/11 Plan.
Procurement - post One Council Review (part Contract Audit)	10 <i>(reduced to 0)</i>	To focus on the controls put in place as part of the One Council review and the extent to which these are being effectively operated.	Alison Matheson – Head of Procurement Strategy & Risk	Qtr 4	As above.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
			Management		
CHILDREN & FAMILIES (220 Days) (increased to 253 days)					
FMSIS Assessments	112	Completion of assessments for the 25 remaining primary schools.	Bharat Jashapara – Head of Finance – Children & Families	Across the year	In progress – see breakdown in Executive Summary.
Schools Thematic Work	10 <i>(reduced to 0)</i>	To focus on a specific theme and visit a sample of schools to either assess compliance with the requirements of the Financial Regulations for Schools, or to assess the adequacy and effectiveness of controls in respect of fraud and non-fraud risks in that area. Thematic work being undertaken in 2008/09 is focussing on Procurement and compliance with the Financial Regulations for Schools.	Bharat Jashapara – Head of Finance	Qtr 3	Removed from the Plan to accommodate the Foundation Schools that have been added.
Fostering & Adoption	10 <i>(reduced to 0)</i>	To focus on the controls in place around the assessment and approval of persons applying to be carers.	Graham Genoni – Assistant Director of Social Care	Qtr 1	Audit removed from the Plan as OFSTED inspection in this area – days being put towards addition of Foundation Schools.
SEN Statementing	10 <i>(reduced to 0)</i>	To feed into the Improvement & Efficiency review being undertaken in this area. Specific scope and approach still to be discussed with the Assistant Director of Achievement & Inclusion.	Rik Boxer – Assistant Director of Achievement & Inclusion	To be determined	Audit removed from the Plan due to the service review that has already been undertaken by the Brent Excellence Support Team (BEST). This will be considered for inclusion as

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
					part of the 2010/11 Plan.
Child Protection	15 <i>(reduced to 2)</i>	To feed into the Improvement & Efficiency review being undertaken in this area. Specific scope and approach still to be discussed with the Assistant Director of Social Care.	Graham Genoni – Assistant Director of Social Care	To be determined	Time was input into scoping and preparing for this audit. This included liaison with the Assistant Director of Social Care and the BEST, so as to co-ordinate this with their service review in this area. However, the Council has since had an unannounced visit from Ofsted and will now be subject to a full inspection. The audit is therefore being removed from the Plan. However, work will be considered for 2010/11 in order to assess the extent to which any recommendations raised by Ofsted have been implemented.
Joint Commissioning	10	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.	Krutika Pau – Assistant Director of Strategy & Partnerships	Qtr 1	Final Report issued.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Internal Financial Controls	15	Annual audit focussing on key financial controls operating within the Service Areas and the extent to which the Council's Financial Regulations are being complied with. Specific areas of focus include the raising of invoices; receipt of income; debt recovery and write-off; payments; BACs and cheque controls; journals; and reconciliations.	Bharat Jashapara – Head of Finance – Children & Families	Qtr 4	In Progress.
Wembley Park Academy Project (Contract Audit)	12	To focus on controls in place around the ongoing management of the Wembley Park Academy project. Contract audit work has been undertaken in 2008/09 focusing on initial stages of the project, including controls around tendering and governance structures.	Mustafa Salih – Assistant Director of Finance & Performance	To be determined	In Progress.
Early Years	10 <i>(reduced to 0)</i>	To focus on the controls in place around the co-ordination of the service and the award of grant funding to nurseries.	Krutika Pau – Assistant Director of Strategy & Partnerships	Qtr 2	Audit removed from the Plan as work on Children's Centres has partly covered this – days being put towards addition of Foundation Schools.
Children's Centre Establishment Visit <i>(changed to look at financial management across a number of Centres)</i>	10 <i>(increased to 15)</i>	To focus on the controls in place around the management and administration of a chosen Children's Centre. Specific areas of focus are likely to include governance; staffing; procurement; income; management of assets; and budgetary control. Specific Children's Centre to be agreed with the Assistant Director of Strategy &	Krutika Pau – Assistant Director of Strategy & Partnerships	Qtr 1	Final Report issued.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		Partnerships and the Head of Finance. <i>Approach that was agreed on was to focus on key elements of financial management across a number of Children's Centres, as opposed to just visiting one Centre, i.e. thematic style work.</i>			
Other Establishment Visit	8	To focus on the controls in place around the management and administration of a chosen establishment (not a school or Children's Centre). Specific areas of focus are likely to include governance; staffing; procurement; income; management of assets; and budgetary control. Specific establishment to be agreed with the Assistant Director of Achievement & Inclusion and the Head of Finance.	Rik Boxer – Assistant Director of Achievement & Inclusion	Qtr 2	Audit Removed from Plan – replaced by Foundation School Audits.
John Kelly Boys and John Kelly Girls Schools (pre-Academy)	20 <i>(added to the Plan)</i>	Education Finance requested these to be added to the Plan, prior to the two schools transferring to Academy status, so as to provide the Council with an overview of the control environment for the first half of the 2009/10 financial year.	Bharat Jashapara – Head of Finance – Children & Families	Added for Qtr2	Draft Reports issued and being discussed.
Foundation Schools (Audit + FMSiS Re-Assessment)	48 <i>(added to the Plan)</i>	Audits of four Foundation Schools plus FMSiS re-assessment in line with the DCSF's three year cycle. The remaining Foundation Schools will be audited and re-assessed as part of the 2010/11 Internal Audit Plan.	Bharat Jashapara – Head of Finance – Children & Families	Added for Qtr4	Four schools scheduled for March 2010.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
ENVIRONMENT & CULTURE (107 Days) (reduced to 94 days)					
Sports Service	12	To focus on the systems of control in place within the internally managed Bridge Park and Charteris Centres. Specific areas of focus are likely to include the receipt of income at the Centres; recruitment and training of appropriate staff; maintenance and health & safety management; and performance management. This work will build on the internal audit undertaken in 2008/09 around the management of the contracts for the externally managed Willesden and Vale Farm Centres.	Sue Harper – Assistant Director, Leisure & Regeneration	Qtr 4	Audit to be undertaken in early March 2010
Transportation	15 <i>(reduced to 12)</i>	To focus on the controls implemented within Transportation following restructuring and internal review work undertaken in 2008/09. Specific scope and approach still to be discussed with the Assistant Director, Streets & Transportation.	Irfan Malik – Assistant Director, Streets & Transportation	Qtr 2	Final Report issued.
Internal Financial Controls	15	Annual audit focussing on key financial controls operating within the Service Areas and the extent to which the Council's Financial Regulations are being complied with. Specific areas of focus include the raising of invoices; receipt of income; debt recovery and write-off; payments; BACs and cheque controls; journals; and reconciliations.	Ken Patterson – Head of Finance	Qtr 4	Audit to commence 23 February 2010

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Traffic Management Act – Part 3	10 <i>(increased to 15)</i>	To focus on the controls in place to ensure the Council's compliance with the Traffic Management Act 2004. Specific areas of focus are likely to include network management and enforcement policies; issuing of permits and collection of fees; inspections; fixed penalty notices; and performance monitoring. <i>Additional two days added due to the audit looking at both the existing controls around 'notifications' and the Council's preparedness for the implementation of the new London Operational Permit Scheme (LoPS).</i>	Irfan Malik – Assistant Director, Streets & Transportation	Qtr 2	Final Report issued.
Section 106	10	To focus on the controls in place around the Identification and agreement of S106 monies; receipt of monies; and identification of the use of funds.	Michael Read – Assistant Director, Policy & Regulation	Qtr 2	Final Report issued.
Recycling	10 <i>(reduced to 0)</i>	To focus on the controls in place around the Council's recycling service, including the enforcement of the compulsory green box recycling scheme and administration of the other methods of recycling available to residents.	Keith Balmer – Director of StreetCare	Qtr 1	Audit combined with Veolia Contract Management – five days added to budget for Veolia Contract Management and five added to contingency
Libraries	15 <i>(reduced to zero)</i>	To focus on the systems of control in place following the recent restructuring of the Library Service, including the controls in place to ensure compliance across individual libraries.	Sue Harper – Assistant Director, Leisure & Regeneration	Qtr 4	Audit removed from plan due to restructuring. Replaced by additional work on BHP TMOs'

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Veolia Contract Management (Contract Audit)	10 <i>(increased to 15)</i>	To focus on the controls in place around the management of the waste management contract with Veolia.	Keith Balmer – Director of StreetCare	Qtr 1	Final Report issued.
Environmental Health	10 <i>(reduced to 0)</i>	To feed into the Improvement & Efficiency review being undertaken in this area. Specific scope and approach still to be discussed with the Assistant Director, Policy & Regulation.	Michael Read – Assistant Director, Policy & Regulation	To be determined	Audit removed from the Plan as scale of changes being made is understood be relatively small.
HOUSING (55 Days)					
Internal Financial Controls	15	Annual audit focussing on key financial controls operating within the Service Areas and the extent to which the Council's Financial Regulations are being complied with. Specific areas of focus include the raising of invoices; receipt of income; debt recovery and write-off; payments; BACs and cheque controls; journals; and reconciliations.	Eamonn McCarroll – Head of Finance	Qtr 4	In Progress.
HMO (Houses in Multiple Occupation) Licensing	10	To focus on the controls in place around the processing of applications for HMO licenses; confirming compliance with qualifying requirements; the receipt of income for licenses; and ongoing monitoring / enforcement.	Perry Singh – Assistant Director, Housing Needs / Private Sector	Qtr 3	Awaiting Management Response. .
Supporting People Programme Grant	10 <i>(added to the Plan)</i>	Certification of Supporting People Programme Grant.	Liz Zacharias	Added for Qtr 1	Audit added to the Plan and replaced with HMO audit scheduled for Qtr 1 deferred to Qtr 2. Final Report issued.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Private Sector Procurement Team	10	To focus on the controls in place around the procurement of private sector properties by the recently integrated Private Sector Procurement Team.	Perry Singh – Assistant Director, Housing Needs / Private Sector	Qtr 2	Final Report issued.
Performance Indicators	10 <i>(reduced to 0)</i>	To focus on the controls in place around the collection, collation, verification and reporting of data relating to key Housing performance indicators.	Tony Hirsch – Head of Policy & Performance	Qtr 1	Replaced by audit of Supporting People Programme Grant not previously included on Plan.
Stonebridge Estate – Hyde Contract Management	10	To focus on the controls in place around the management of the Stonebridge Estate contract with Hyde Group.	Maggie Rafalowicz – Assistant Director, Housing Strategy & Regeneration	Qtr 3	Final Report issued.
COMMUNITY CARE (111 Days) (reduced to 91)					
Transformation – Assessment & Care Management <i>(changed to focus on the Reablement workstream)</i>	20 <i>(reduced to 10)</i>	To focus on the adequacy of controls implemented or being implemented in relation to the new assessment and care management framework being developed as part of the Adult Social Care Transformation Programme. Potentially to also conduct testing around the effectiveness of controls where implemented. <i>(The focus has changed and we are now looking at the Reablement workstream. This is a new workstream and hence our work at this stage is focused on the adequacy of the controls being planned).</i>	Christabel Shawcross – Assistant Director, Community Care <i>(Lance Douglas – Assistant Director, Quality & Support)</i>	Qtr 4	In Progress.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Transformation – Self Directed Support	10 <i>(increased to 20, but postponed until 2010/11 as carry forward)</i>	To focus on the progress made in the development and implementation of systems of control in respect of Self Directed Support. Internal audit work has been undertaken as part of the 2008/09 Plan, but has been more focussed on assessing the adequacy of any controls currently being planned for implementation as well as facilitating further discussion on specific issues to be considered during the development stages. <i>(Follow-up of the work done on Direct Payments in 2008/09 will also be combined into this audit).</i>	Lance Douglas – Assistant Director, Quality & Support	Qtr 2	Postponed until April/May 2010/11 – 20 days carry forward into the 2010/11 Plan.
Grants to Voluntary Organisations	10	To focus on the controls being implemented as part of the restructure of this area, in terms of the way in which the Main Programme Grant is allocated and administered, and the way in which the team responsible for this operates. The implementation of further actions identified as being necessary from the 2008/09 follow-up of the 2007/08 internal audit in this area will also be focussed upon in this audit.	Linda Martin – Head of Service Development & Commissioning	Qtr 3	Final Report issued.
Internal Financial Controls	15	Annual audit focussing on key financial controls operating within the Service Areas and the extent to which the Council's Financial Regulations are being complied with. Specific areas of focus include the raising of invoices; receipt of income; debt recovery and write-off; payments; BACs	Gordon Fryer – Assistant Director, Finance & Resources	Qtr 4	In Progress.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		and cheque controls; journals; and reconciliations.			
Appointeeships & Deputyships	10	To focus on the controls in place around the management of funds for vulnerable clients. This area was previously audited at the end of 2006/07 but has not yet been followed up due to the implementation of the finance module within Frameworki and the migration of financial data to that system. That migration is now nearing completion after which this audit will take place.	Gordon Fryer – Assistant Director, Finance & Resources	Qtr 1	Final Report issued.
Mental Health Integration with Central & North West London Mental Health Trust	10	To focus on the controls being planned and implemented as part of the integration of the Mental Health Service and Central & North West London Mental Health Trust.	Christabel Shawcross – Assistant Director, Community Care	Q4	Audit not undertaken as the Assistant Director, Community Care, left the organisation before scope of audit could be determined.
Blue Badges	8	To focus on the controls in place over the processing of applications for a Blue Badge, including verifying entitlement and avoiding duplicate awards.	Christabel Shawcross – Assistant Director, Community Care	Qtr 2	Final Report issued.
Quality Assurance Systems - Safeguarding	10	To focus on the controls being designed and implemented as part of a new quality assurance system to address the action plan resulting from the recent CSCI (Commission for Social Care Inspection) inspection. The focus will be on the	Christabel Shawcross – Assistant Director, Community Care	Qtr 1	Draft report issued – awaiting management responses - overdue

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		adequacy of these controls as opposed to on their effectiveness at this stage.			
Home Care Contract Management (Contract Audit)	10	To focus on the controls in place around the management of the Home Care contract.	Linda Martin – Head of Service Development & Commissioning	Qtr 1	Final Report issued.
Establishment visit	8	To focus on the controls in place around the management and administration of a chosen establishment. Specific areas of focus are likely to include staffing; procurement; income and cash handling; management of assets; and budgetary control. Specific establishment to be agreed with the Assistant Director, Community Care. <i>(Focus of this work has been amended. Rather than visiting one establishment, a report is being written to summarise the common weaknesses that have been identified across the establishments in recent audits. A workshop will then be organised with key officers to discuss this, so as to help ensure a shared understanding and to try and address the weaknesses in a consistent manner across all establishments).</i>	Christabel Shawcross – Assistant Director, Community Care	Qtr 2	In Progress.
POLICY & REGENERATION (45 Days) (reduced to 25)					
Performance Management/LAA Stretch Targets	15	Specific use of these days is still to be discussed with the Assistant Director, Policy.	Cathy Tyson – Assistant Director, Policy	Qtr 2 & 3	Draft Report to be issued.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Certification		Work undertaken in 2008/09 has focused on the controls in place around the collection, collation, verification and reporting of data in relation to a number of performance indicators, including the Local Area Agreement (LAA) Stretch Targets.			
Complaints	10	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.	Susan Riddle – Corporate Complaints Manager	Qtr 1	Final Report issued.
Regeneration	20 <i>(reduced to 0)</i>	Specific use of these days is still to be discussed with the Assistant Director of Regeneration	Andy Donald – Assistant Director of Regeneration	To be determined	Initial discussions were held with the Assistant Director of Regeneration to discuss potential coverage. Days now removed from the Plan. Consideration will be given to inclusion within the 2010/11 Plan.
COMMUNICATION & DIVERSITY (10 Days) <i>(reduced to 0 days)</i>					
Equalities	10 <i>(reduced to 0)</i>	To focus on the controls in place in respect of managing equality related issues across the Council, and preparedness for the changes being introduced around the Standard. Currently the Corporate Diversity Team are focusing on the Council achieving Level 4 against the Standard, having	Jennifer Crook – Head of Diversity	Qtr 3	Audit removed from the Plan in agreement with the Head of Diversity due to coverage from the external assessments.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		already achieved Level 3. Further discussions will be held with the Head of Diversity regarding the exact focus of this audit so as to avoid any duplication with the external assessment against the Standard.			
BOROUGH SOLICITOR (12 Days)					
Registration and Nationality Service	12	To focus on the controls in place around processing requests for checking British Citizenship applications; registering births and deaths; taking notices of intent to marry or join in civil partnership; and the receipt of income for each of the above.	Mark Rimmer – Service Unit Director – Registration & Nationality Service	Qtr 1	Final Report issued.
BUSINESS TRANSFORMATION (196 Days)					
IT	146 <i>(reduced to 116)</i>	See separate plan – Table 2	-	-	See Table 2.
Payroll	15	Annual systems audit focussing on key controls and any systems changes.	Simon Britton – Head of The People Centre	Qtr 3	In Progress.
Government Procurement Cards	10	To focus on the controls in place around Government Procurement Cards (GPC). Specific areas of focus are likely to include the provision of GPCs; review of card holder's expenditure; and monitoring of overall spending patterns.	Simon Britton – Head of The People Centre	Qtr 2	Draft report issued – awaiting management responses.
Recruitment (existing arrangements)	10	To focus on the controls in place around recruitment. Specific areas of focus are likely to include approval of new posts; advertising of vacancies; assessment of	Simon Britton – Head of The People Centre	Qtr 1	Final Report issued.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		candidates; and approval of job awards.			
Employee Verification	10	To focus on the controls implemented around the new arrangements for directly awarding work permits to job applicants to the Council and the schools (the Council is now licensed to award these under the Government's new points based scheme). Also to focus on compliance with the Council's newly updated CRB policy.	Simon Britton – Head of The People Centre	Qtr 3	Audit to be done.
Civic Centre Project (part Contract Audit)	15	To focus on the controls in place over the management of the project as a whole, as well as potential focus on the specific construction elements of the project from a contract audit perspective and / or the management of other sub-elements of the overall project. Specific scope and approach still to be discussed with the Assistant Director, Business Transformation.	Aktar Choudhary – Assistant Director, Business Transformation	To be determined	In Progress.
OTHER					
Brent Housing Partnership (BHP)	128 <i>(increased to 138)</i>	See separate plan – Table 3	-	-	See Table 3.
Consultation, Communication and Reporting (Deloitte)	85	To cover attendance by Deloitte management at meetings across the Council, for example Strategic Finance Group, Schools Causing Financial Concern, and Audit & Investigations Management meetings. Also to cover	N/A	Throughout the year	In Progress.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		Deloitte management attendance at Audit Committee meetings and the production of progress reports for these. In addition, to cover 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.			
Follow-Up	40	Completion of follow-up work on all recommendations raised and agreed as part of the 2008/09 Internal Audit Plan, where the same audits are not being undertaken again as part of the 2009/10 Plan. Also, to follow-up on any further actions raised as part of the 2008/09 follow-up work as being necessary to fully implement recommendations from 2007/08 internal audits.	N/A – dependent upon each internal audit to be followed-up	Throughout the year	In Progress.
Contingency	14 (currently increased to 44)	To be allocated to any new developments or new / emerging risk areas during the course of the year. The number of days assigned to	N/A – dependent upon work required	N/A – dependent upon work required	The contingency balance relates to the two Foundation schools (24 days) and the work on the

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	ORIGINAL PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		contingency is relatively low given the overall size of the Plan. However, based on previous years, this is likely to grow during the course of the year due to audits needing to be postponed due to delays in projects / new developments being fully implemented. 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 2010/11.			Adult Social Care Transformation Programme (20 days) which we have explained in the main body of the report and which will be carried forward to 2010/11.
TOTAL	1211				

Table 2 – IT Plan

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Oracle Application Audit	10 <i>(reduced to 0)</i>	To focus on the new version of Oracle to be used by Housing & Community Care and Children & Families from April 2009. Specific areas of focus are likely to include access controls; data input controls; data processing controls; data output controls; data interfaces; management trails; backup and recovery; and maintenance and support arrangements. The audit will also take account of previous findings from the Application Audit done with Housing & Community Care in 2007/08, as followed-up in 2008/09.	Mark Peart – Head of Financial Management	Qtr 1	Audit removed from the Plan at the request of the Head of Financial Management due to focus on year-end closing of accounts and progressing Oracle roll-out. However, this has been replaced with a further audit on the I-Procurement module. An audit of the full Oracle application will be included within the 2010/11 Plan following full roll-out.
Oracle I-Procurement Pre-Implementation ('Sanity Check')	7	New I-Procurement module due to be piloted in Children & Families in May / June 2009. To undertake a 'sanity check' on the adequacy of the IT controls built into this module prior to full roll out by management.	Mark Peart – Head of Financial Management	Qtr 1	Final Report issued.
Oracle I-Procurement Module	10 <i>(added to the Plan, but later postponed and hence reduced to 0)</i>	Further work around the development and roll out of the I-Procurement module, as requested by the Head of Financial Management.	Mark Peart – Head of Financial Management	Added for Qtr 4	Audit was added in December at the request of the Head of Financial Management. However, as per the comments above, it was later requested that this be postponed due to the focus on year-end closing

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
					and progressing the roll-out.
Oracle Pre-Implementation (Environment & Culture and Finance & Corporate Resources)	10 <i>(reduced to 0)</i>	Environment & Culture and Finance & Corporate Resources due to go live on Oracle from 1 April 2010. Pre-Implementation Audit to cover these two Service Areas, but scope to be tailored to focus on key areas. Some areas of scope to be considered for exclusion where they have been previously covered in the Children & Families Pre-Implementation Audit, although any previously raised recommendations to be followed-up where further actions have been identified as necessary from our 2008/09 work.	Mark Peart – Head of Financial Management	Qtr 3	Audit removed, as per comments above.
Government Gateway Post Implementation	10	Postponed from 2008/09 due to delay in implementation. Post Implementation audit focusing on the controls in place around user requirements; maintenance and support arrangements; security; interfaces; and the assessment of the benefits realised by the project.	Raj Seedher – IT Standards Manager	Qtr 2	Draft Report issued – awaiting management responses.
Framework Financials Post Implementation	10	Post Implementation audit focusing on the controls in place around user requirements; maintenance and support arrangements; security; interfaces; and the assessment of the benefits realised by the project.	Gordon Fryer – Assistant Director, Finance, Adult Social Care	Qtr 2	Final Report – issued.
Contact Point	10	Council are required to provide assurances prior to being given access to the national Contact Point database. To focus on the controls in place to ensure that those assurances can be given, and to potentially	Bhavna Bilimoria – Special Project Manager, Children &	To be determined	Draft Report issued – discussing management responses.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		feed into the provision of the required assurances.	Families		
AXIS Post Implementation (cash receipting system - previously Spectrum)	10	First part of the new system covering telephone and online payments is due to go live in March 2009. Full implementation due September 2009. Post Implementation audit focusing on the controls in place around user requirements; maintenance and support arrangements; security; interfaces; and the assessment of the benefits realised by the project.	Sarah Cardno – Exchequer Services Manager	Qtr 3	Final Report issued.
LAGAN Post Implementation (new CRM system)	10	Post Implementation audit focusing on the controls in place around user requirements; maintenance and support arrangements; security; interfaces; and the assessment of the benefits realised by the project.	Tom Lloyd – ITU Operations Manager	To be determined	Draft Report issued – awaiting management responses.
Windows Operating System	8	To focus on the controls in place around areas including system wide security; user access; remote access; network sharing; updates and patches; backup and recovery; and maintenance and support arrangements.	Tom Lloyd – ITU Operations Manager	Qtr 1	Final Report issued.
Business Continuity Planning (IT elements of corporate arrangements)	10	To focus on the IT elements of the corporate BCP arrangements. General internal audit work has been undertaken in relation to the development of BCP across the Council as part of both the 2007/08 and 2008/09 Plans, but coverage has not extended to IT. Recent IT audits have also identified further improvements as being necessary in respect of disaster recovery.	Tom Lloyd – ITU Operations Manager	Qtr 4	In Progress.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Non-Stop Gov	7	To focus on the support arrangements as concerns raised regarding these by the ITU Operations Manager.	Judith Young – Head of Policy, Information & Performance, Environment & Culture	Qtr 2	Draft Report issued – awaiting management responses.
IT Project Management	10 <i>(reduced to 0)</i>	To feed into the Once Council review being led by the Assistant Director of Regeneration on the management of Major Regeneration Programmes and Major Projects. Specific scope and approach still to be discussed with the Assistant Director of Regeneration and with the ITU Operations Manager. Work to be combined with the internal audit work on Project Management, as included within the main Plan.	Andy Donald – Assistant Director of Regeneration / Tom Lloyd – ITU Operations Manager	To be determined	See comments against Project Management in Table 1.
Pensions Application Audit	10	To focus on the controls in place around the Pensions application operated by the London Pensions Fund Authority in respect of the Council's pensions administration function. Specific areas of focus are likely to include access controls; data input controls; data processing controls; data output controls; data interfaces; management trails; backup and recovery; and maintenance and support arrangements.	Andrew Gray – Pensions Manager	Qtr 1	Final Report issued.
e-Recruitment Post Implementation	8	Post Implementation audit focusing on the controls in place around user requirements; maintenance and support arrangements; security; interfaces; and the assessment of	Simon Britton – Head of The People Centre	Qtr 3	Draft Report issued – discussing management responses.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		the benefits realised by the project.			
IT Follow-Ups	16	Completion of follow-up work on all recommendations raised and agreed as part of the 2008/09 IT Audit Plan, where the same audits are not being undertaken again as part of the 2009/10 IT Plan. Also, to follow-up on any further actions raised as part of the 2008/09 follow-up work as being necessary to fully implement recommendations from 2007/08 IT audits.	N/A – dependent upon each internal audit to be followed-up	Throughout the year	In Progress.
TOTAL	146 <i>(reduced to 116)</i>				

Table 3 – BHP Plan

This Plan has been formulated separately with the Financial Controller and Financial Operations Manager at BHP. The Plan will be presented separately to BHP's Audit & Finance Sub-Committee for agreement, but is presented here for Members' reference.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Housing Repairs & Maintenance	12	Annual systems audit focussing on key controls and any systems changes.	Gerry Doherty – Director of Technical Services	Qtr 3	Final Report issued.
Housing Rents	12	Annual systems audit focussing on key controls and any systems changes.	David Bishopp – Rent Accounting & Performance Manager	Qtr 3	Draft Report to be issued.
Repairs & Voids	10	To focus on the controls in place around repairs & voids, as implemented / revised following the implementation of the new Accuserve costing system. Specific areas of focus are likely to include identification of required works; costing of works; review of completed works; variations; and payments to operatives / sub-contractors. The timing of this audit will coincide with the IT audit of the Accuserve application. The intention being to provide assurances on both the IT and non-IT controls at the same time so as to assist management with making any further improvements where necessary.	Gerry Doherty – Director of Technical Services	Qtr 3 (brought forward to Qtr 2)	Final Report issued.
Accuserve (Repairs & Voids) (IT Audit)	10	To focus on the Accuserve application. As above, the timing of this audit will coincide with the internal audit of the Repairs & Voids function as a whole. The intention being to provide assurances on both the IT	Gerry Doherty – Director of Technical Services	Qtr 3 (brought forward to Qtr 2)	Draft Report issued – awaiting management responses.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		and non-IT controls at the same time so as to assist management with making any further improvements where necessary.			
Internal Financial Controls	10	Annual audit focussing on key financial controls operating within BHP and the extent to which the Financial Regulations are being complied with. Specific areas of focus include the raising of invoices; receipt of income; debt recovery and write-off; payments; BACs and cheque controls; journals; and reconciliations.	Greg Trenear – Financial Controller	Qtr 4	In Progress.
Treasury Management	10	To focus on the controls in place around the treasury management function. Specific areas of focus are likely to include compliance with legislative requirements; recording of loans and investments; monitoring of cash flow; reconciliations; and reporting.	Greg Trenear – Financial Controller	Qtr 1	Final Report issued.
Business Continuity Planning	10	To focus on the controls in place around the specific business continuity arrangements for BHP (with the exception of IT, BHP has separate arrangements to those of the Council). Specific areas of focus are likely to include the identification of key activities and staff; the identification and assessment of the likelihood and impact of potential threats; the formulation of a business continuity strategy and business continuity plan; awareness and training; maintaining and exercising the plan; and public relations and crisis co-ordination.	Mike Dwyer – Director of Standards & Procurement	Qtr 1	Final Report issued.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
Cleaning and Grounds Maintenance Contract Management (Contract Audit)	10	To focus on the controls in place around the management of the cleaning and grounds maintenance contracts.	Mike Dwyer – Director of Standards & Procurement	Qtr 2	Final Report issued.
Brentfield Estate Project (Contract Audit)	12 (reduced to 0)	To focus on the controls in place around the management of the Brentfield Estate Project. Specific areas of focus are likely to include financial control; selection of contractors and letting of the contract; appointment of consultants; tender receipt and evaluation; bonds/insurance; contract variations and provisional sums; valuations and estimations of final cost; liquidated damages; defect liability period; contractual claims; CDM regulations; and progress monitoring.	Gerry Doherty – Director of Technical Services / Sue DeSouza – Special Projects	To be determined	Audit removed from the Plan as being undertaken as part of additional Contract Audit work agreed separately with the Director of Finance for BHP. Days transferred to work on Risk Management (see below)
Risk Management	12 (added to the Plan, as above)	Work is being undertaken to assist the Director of Finance with further developing the risk management framework.	Gary Chase – Director of Finance	Qtr 2 and ongoing	Final Report issued.
Tenant Management Organisations	10 (increased to 25)	To focus on the controls in place around Tenant Management Organisations (TMOs). Specific areas of focus are likely to include governance; staffing; procurement; income; management of assets; and budgetary control. Specific TMO to be agreed with the Head of Governance & Communications.	Linda Footer – Head of Governance & Communications	Qtr 2	Final Report re Watling Gardens Issued. Kilburn Square – Draft Report issued. Awaiting Management Response.
Dom Doc – EDM System (IT Audit)	10	Dom Doc is the Electronic Document Management system used by frontline staff	Mike Dwyer – Director of	Qtr 1	Final Report issued.

AUDIT	DAYS	PROPOSED COVERAGE	KEY CONTACT	PROPOSED TIMING	STATUS AS AT 16 FEBRUARY 2010
		across BHP. Specific areas of focus are likely to include access controls; data input controls; data processing controls; data output controls; data interfaces; management trails; backup and recovery; and maintenance and support arrangements.	Standards & Procurement		
Consultation, Communication, Reporting and Follow-Up	12	To cover attendance by Internal Audit management at Audit Committee meetings and the production of progress reports for these. In addition, to cover managements' non-audit specific liaison and communication with officers during the course of the year, for example ongoing liaison regarding any necessary revisions to the Plan and communication of key issues arising from completed internal audit work. In addition, completion of follow-up work on all recommendations raised and agreed as part of the 2008/09 BHP Internal Audit Plan, where the same audits are not being undertaken again as part of the 2009/10 Plan. Also, to follow-up on any further actions raised as part of the 2008/09 follow-up work as being necessary to fully implement recommendations from 2007/08 internal audits.	N/A	Throughout the year	In Progress.
TOTAL	128 <i>(increased to 143</i>				