



**Internal Audit**  
**2014/15 Draft Internal Audit Plan**  
**London Borough of Brent**  
**March 2014**

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## Executive Summary

<b>Introduction</b>	This report sets out the Internal Audit Plan for the 2014/15 financial year.
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<b>Total Plan Days</b>	<p>The Plan is based on a total of 1,200 days split between Mazars and the in house team as shown below.</p> <table><tr><td>In-House Team</td><td>295</td></tr><tr><td>Mazars (previously Deloitte)</td><td>905</td></tr><tr><td><b>Total</b></td><td><b>1,200</b></td></tr></table>	In-House Team	295	Mazars (previously Deloitte)	905	<b>Total</b>	<b>1,200</b>
In-House Team	295						
Mazars (previously Deloitte)	905						
<b>Total</b>	<b>1,200</b>						

<b>Formulating the Plan</b>	<p>Internal audit is to an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.</p> <p>Internal Audit formulate an annual work plan which sets out a number of projects, across each directorate, with an estimate of the number of days required for each project. There is an element of flexibility within the planned days with project over and under runs being managed within an overall target.</p> <p>All areas of the Council's operations are potentially subject to internal audit coverage. However, not all areas can be audited on an annual basis. The selection of audit areas is therefore determined on the basis of risk, audit experience and requests from management.</p> <p>Risk is the primary driver for internal audit work. Both in determining the overall plan and the scope of individual audits. However, not every risk can be audited every year and, in addition to areas which are of clear financial materiality, some areas require auditing from an overall assurance perspective. For example, an establishment audit, where expenditure in global terms is not that high, requires an occasional audit to</p>
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help maintain the control environment.

‘Risk’ is broadly defined as being something which threatens the achievement of an objective. The range of risks is significant and diverse. Because risk is not purely financial, internal audit work does not focus, solely, on finance.

The Plan has been formulated on the basis of the following:

- 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 and knowledge of the Council’s operations;
- Key developments taking place across the Council, and hence emerging risk areas; and
- Discussions with Directors and Heads of Service across the Council.

The Public Sector Internal Audit Standards (which replaced the CIPFA Code of Practice on Internal Audit in Local Government from April 2013) requires the Head of Audit and Investigation 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 to improve the linkage of internal audit activity to key risk.

The Committee should therefore take confidence in the work of Internal Audit already being clearly focused on key risk areas in relation to established systems and 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 both the internal and external environment.

In order to help ensure that all key risk areas are identified, including new and emerging risks, the plan 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 2014/15, the Internal Audit Team has attended DMT meetings and had discussion with Operational Directors as a means of involving senior officers across the Council in the development of the annual audit plan.

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

Assistant Chief Executive	65
Adult Social Care	122
Children & Young People	97
School Audits	120
Environment & Neighbourhood	82
Finance	75
Information Technology	119
Human Resources	35
Legal & Procurement	35

Regeneration & Growth	115
Brent Housing Partnership	150
Risk Management	15
Governance & Audit Planning	10
Follow-Up	45
Consultation, Communication and Reporting	55
Contingency	60
<b>Total</b>	<b>1200</b>

### 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 systems and compliance 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, including 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 specialists have been used to focus 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 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.
<b>Ensuring the ongoing relevance of the Plan</b>	<p>Although the plan is fixed at the beginning of the year, it should be noted that it needs to remain flexible in order to accommodate on-going changes in the nature and structure of the organisation. The Plan is reviewed on a regular basis during the course of the year, in order to ensure that it remains relevant.</p> <p>We will continue to liaise with Strategic Directors, Operational Directors, and External Audit during the year to determine whether any amendments are required, and will update Members at scheduled Committee meetings where any significant revisions occur.</p>

## Appendix A – Detailed Plan

The Draft Internal Audit Plan for 2014/15 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
<b>ASSISTANT CHIEF EXECUTIVE'S DEPARTMENT (65 Days)</b>					
Public Health Audits	A number of public health responsibilities transferred from the NHS to Councils from 1st April 2013. It is vital that arrangements for governance and accountability are sufficiently robust.	50	Meeting to discuss potential projects scheduled for March 2014	Melanie Smith – Director of Public Health	To be confirmed
Public Health Grant Certification Audit	Grant Certification	10	To ensure that spend is in accordance with grant terms and conditions	Melanie Smith – Director of Public Health	Q1
Public Health Board Meetings		5	Internal Audit attendance at Public Health Board Meetings	Melanie Smith – Director of Public Health	Across the year
Troubled Families	Requested by Management	See Children & Young People Department Audit Plan below (Systems audit and grant certification work to do)			



Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
<b>ADULT SOCIAL CARE DEPARTMENT (122 Days)</b>					
Adult Commissioning	Department Risk Register ASS5 – Failure of contract management / monitoring leading to breaches of contracts thus resulting in failure to achieve value for money and inadequate services to service users	15	Review of procurement, commissioning and contract management arrangements within Adult Social Services.	Amy Jones – Head of Commissioning and Quality Services	To be determined
Carers	Department Risk Register ASS7 – Inability to meet demand for carers and provide support as a result of the implementation of the Care & Support Act 2014	10	Review of arrangements in place to meet demand for carers and to provide them with the required support. Exact scope to be determined in discussions with management	Nancie Alleyne – Head of Direct Services	Q3/4
Follow Up on Implementation of recommendations from Ofsted (Transitions Team)	Proposed by The Head of Service for Support Planning and Review ‘	10	Scope to be determined in discussions with management.	Helen Duncan - Turnbull - Head of Service for Support Planning and Review ‘-	Q1
Mental Health	Requested by Management	15	The review will focus on Partnership arrangements. Exact scope to be determined in discussions with management.	Amy Jones – Head of Commissioning and Quality Services	Q2/3
Safeguarding	Corporate & Departmental Risk Registers ASS1 – Failure to safeguard	15	The review will cover the following: • Legislation, policies, and	Yolanda Dennehy – Head of Reablement and	Q2

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	<p>vulnerable adults resulting in abuse, death or injury.</p> <p>Included in 2013/14 Plan but unlikely to be undertaken due to current projects which will not be completed until May 2014.</p>		<p>procedures;</p> <ul style="list-style-type: none"> <li>• Partnership and Multi-Agency arrangements (including Local Safeguarding Adults Board);</li> <li>• Training;</li> <li>• Confidentiality and information sharing;</li> <li>• Lessons learnt;</li> <li>• Safer recruitment; and</li> <li>• Publicity and awareness.</li> </ul>	Safeguarding	
No recourse to Public funds	<p>Departmental Risk Register</p> <p>ASS4 – increased level of demand for adult social care resulting in increased funding requirements and budgetary pressures</p>	10	Review of initial entitlement, continuing entitlement and payments. Exact scope to be determined in discussions with management	Amy Jones – Head of Commissioning and Quality Services	Q1
Appointeeship & Deputyship	<p>Mental Capacity Act.</p> <p>Risk of client funds being misappropriated or not being properly accounted for.</p> <p>Previous audit report in 2012 was limited assurance and management have requested an audit.</p>	15	Review of arrangements in place over deputyship and appointeeship in order to assess how effectively the council is fulfilling its responsibilities. This work will assess the process around appointeeship, receivership, and controls around protection of clients who lack the mental capacity of making their own decisions	Nancie Alleyne – Head of Direct Services	Q1
Personalisation - Direct Payments &	<p>Department Risk Register</p> <p>ASS2 – Fraud, misappropriation and</p>	20	Exact scope to be determined through discussion with management. However, potential areas of coverage	Nancie Alleyne – Head of Direct	Q1

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Personal Budgets	financial mismanagement of personalised budgets and direct payments to clients resulting in misuse of council funds and budget overspends.		will include: <ul style="list-style-type: none"> <li>• Arrangements in place for providing advice to clients and their carers including legal matters such as tax, employment, employer's liability insurance, and rights to work in the UK;</li> <li>• Eligibility assessment in respect of receiving direct payments;</li> <li>• Processing of direct payment;</li> <li>• Reviews;</li> <li>• Budget Monitoring and Control;</li> <li>• Financial Monitoring; and</li> </ul> Verification of use of payments.	Services / Amy Jones – Head of Commissioning and Quality Services	
Supporting People	Requested by Management	12	Specific scope and approach still to be discussed with management.	To be confirmed	Q1
<b>CHILDREN &amp; YOUNG PEOPLES DEPARTMENT (217 Days)</b>					
School Audits – Primary/Junior Schools/Nurseries & Special	Schools are audited on a cyclical basis (every three years).	120	Completion of audits for 12 schools. Review of internal controls.	Sara Williams – Operational Director, Early Help  Ravinder Jassar – Head of Finance, Adult Social Care Department & C & Y People	Across the year

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
				Department	
Follow up work for the schools with Limited Assurance	Follow up the implementation of the recommendations arising from the audit work undertaken in the previous year where the assurance rating was Limited.	8	Self-Assessment and visits	Sara Williams – Operational Director, Early Help  Ravinder Jassar – Head of Finance Adult Social Care Department & C & Y People Department	Across the year
Troubled Families	Requested by the Head of Audit & Investigations due to ongoing issues with grant certification.	15	Systems Audit – exact scope to be determined	Gordon Murray – Programme Lead Early Help  Sue Gates - Head of Early Years & Family Support	Q1
Assessment of Troubled Families (Working with Troubled Families Project) and DCLG Troubled Families Grant Audit	New responsibilities and Funding and potential impact of welfare reforms. Corporate Risk Register DCLG requirement / Regulatory. There will be three certifications required during 2013/14 (April, July, and March)	30	Exact scope will be determined through discussion with management. Audit will be undertaken in accordance with the grant certification requirements.	Nicky Case – Early Help Coordinator  Ronnie Ferguson – Planning, Performance & Analysis Manager	Q1, Q2, Q3 and Q4

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Brent Foster Carers	Postponed from 2013/14 due to payment systems changes.	12	<p>Review of the placement of children with Brent Foster Carers. The review will cover the following areas:</p> <ul style="list-style-type: none"> <li>• Allowances;</li> <li>• Payments;</li> <li>• Authorisation;</li> <li>• Change in circumstances;</li> <li>• Overpayments; and</li> <li>• Budget monitoring and control.</li> </ul>	Nigel Chapman – Head of Placements	Q2
Care Leavers	Requested by Management	10	<p>The review will cover the following areas:</p> <ul style="list-style-type: none"> <li>• Legislation, policies, and procedures;</li> <li>• Identification and assessment of care leavers;</li> <li>• Needs assessments and vulnerability report;</li> <li>• Plans;</li> <li>• Personal advisors and contacts;</li> <li>• Hardship payments;</li> <li>• Client's financial management; and</li> <li>• Financial and performance management.</li> </ul>	To be confirmed	Q1/2
No Recourse to Public Funds (Adolescent	Requested by Management	10	Review of initial entitlement, continuing entitlement and payments. Exact scope to be determined in discussions	To be confirmed	To be confirmed

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Prevention Service)			with management.		
School Places	Corporate & Department Risk Registers CF1 – Inability to meet demand for school places	12	Scope to be determined through discussions with management. Possible Value For Money work on build cost	Sara Williams – Operational Director, Early Help	Q1
<b>FINANCE &amp; CORPORATE SERVICES (75 days)</b>					
Accounts Payable	Key Financial System – annual coverage. One Oracle – including post migration work	15	Annual systems audit focusing on key controls and any systems changes.	Celia Henry – Head of Financial Service Centre Petrina Peters – FSC Payments Team Leader	Q3/4
Accounts Receivable	Key Financial System – annual coverage. One Oracle – including post migration work	15	Annual systems audit focussing on key controls and any systems changes.	Celia Henry – Head of Financial Service Centre – FSC Income Control, Invoices and Cash Team Leader	Q3/4
General Ledger	Key Financial System – annual coverage. One Oracle - Including post migration work	15	Annual systems audit focussing on key controls and any systems changes.	Celia Henry – Head of Financial Service Centre Sonal Thakker	Q3/4

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
				Celia Henry – FSC Accounting to Reporting Team Leader	
One Oracle Project	One Oracle Project comprises migration of financial, HR, and payroll systems. Go Live set for early 2014/15.	5	Internal Audit Liaison with Finance Implementation Team (FIT)	Mark Peart – Head of Financial Management	Q1/2
Treasury Management	Key Financial Audit – cyclical coverage.	10	Annual systems audit focusing on key controls and any systems changes.	To be confirmed	Q2/3
Cash & Bank	Key Financial System – annual coverage. One Oracle migration	15	Exact scope to be determined in discussions with management	Celia Henry – Head of Financial Services Centre	Q3/4
<b>HUMAN RESOURCES (35 Days)</b>					
Pension Administration	The contract Capita for the management of pension fund has now been in place for a number of years. There is a need to review the administration arrangements to ensure that they are operating effectively.	15	Review of Administration of Pensions (Capita Contract) The focus will be on the administration over starters, leavers, deaths and retirements, transfers, amendments, additional voluntary contributions, contributions to the Brent pension fund, payments, and contract monitoring. It should be noted that the work will assess the process operated	Cara Davani – Operational Director, HR	2/3

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
			by both the Council and Capita.		
Payroll	Key Financial System – annual coverage. One Oracle migration	20	Annual systems audit focussing on key controls and any systems changes.	Cara Davani – Operational Director, HR	Q3/4
<b>IT AUDITS (119 Days)</b>					
Information Governance	Information governance is the framework of control over the Council's information resources, comprising the people, policies and processes. Information governance is dependent on having a culture of responsibility embedded across the Council from the highest level to our front line staff.	20	To review information governance within the Council including: <ul style="list-style-type: none"> <li>• Information Security;</li> <li>• Responsibilities;</li> <li>• Information Legislation;</li> <li>• Information and Records management.</li> </ul>	Conrad Chambers – Head of IT Service Delivery	Q2
Acolaid	Acolaid consists of a range of systems including planning and building control.	15	This audit will cover the application controls for the Acolaid system. The areas covered in this audit include access controls, data entry, data processing, data output, interfaces, support and maintenance; and backup and recovery.	Conrad Chambers – Head of IT Service Delivery	Q1
IT Training/Education	Adequate training and education will help to ensure that IT systems, processes, and equipment are operated efficiently and effectively.	12	Review of the provision of IT training/education.	Conrad Chambers – Head of IT Service Delivery	Q2



Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
IT Digital Delivery	The ITU support the digital delivery to both internal and external customers.	15	Review of digital delivery including the Council's web site.	Conrad Chambers – Head of IT Service Delivery	Q1
One Oracle Post Implementation	One Oracle will go live in 2014. Key Financial and HR/Payroll system.	20	Scope will include: <ul style="list-style-type: none"> <li>• Project Compliance with Project Management Standards;</li> <li>• Change Control;</li> <li>• Business Benefits Realisation;</li> <li>• Logical Access Security;</li> <li>• Interfaces;</li> <li>• Backup and Recovery Arrangements;</li> <li>• Maintenance and Support Arrangements;</li> <li>• Knowledge management learning initiatives; and</li> <li>• Lessons Learned.</li> </ul>	Conrad Chambers – Head of IT Service Delivery	Q1/2
Ecoh	Replacement system for Contender, used by Environment and Neighbourhoods.	12	This audit will cover the application controls for the system. The areas covered in this audit include access controls, data entry, data processing, data output, interfaces, support and maintenance; and backup and recovery.	Conrad Chambers – Head of IT Service Delivery	
IT Contracts	The Council's main IT contracts include the following:	10	The review will cover management of a selected IT contract.	Conrad Chambers – Head of IT Service Delivery	

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	<ul style="list-style-type: none"> <li>• Vodafone Xerox (One Print);</li> <li>• Xirrus (Wireless network);</li> <li>• LPSN; and</li> <li>• Datacentre hardware maintenance.</li> </ul>				
Contingency for IT projects	Contingency for any additional works required.	5	This will be identified throughout the year.	Conrad Chambers – Head of IT Service Delivery	To be confirmed
Follow up	To ensure that the recommendations raised in previous audits have been implemented.	10	Follow up of previously raised recommendations.	Conrad Chambers – Head of IT Service Delivery	Throughout the year
<b>ENVIRONMENT &amp; NEIGHBOURHOOD SERVICES (82 Days)</b>					
Parking	Corporate Operational Risk Register. New Contract under West London Alliance framework commenced in the summer 2013. Concerns about the plans in place for management of the contract and the inter-authority agreement.	20	Initially liaise with Ealing & Hounslow as this is a tri borough contract. Exact scope will be determined through discussion with management.	Michael Read – Assistant Director of Environment and Neighbourhood	Q3/4
Highways Maintenance	Departmental Risk Register EN6 Lack of available funds for road maintenance ; poor road conditions and deterioration of road conditions New contract effective from April 2013	12	Review of contract management arrangements for the new contract	Paul Chandler – Head of Transportation	Q1/2

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Public Realm Contracts – Waste & Recycling	Corporate & Departmental Risk Registers EN3 - Financial/bankruptcy of major service provider.  EN8 – Systems processes and communications not in place to facilitate effective mobilisation of Public Realm contract which includes BHP.	12	The review will cover management of the waste and recycling contract.	Chris Whyte – Head of Recycling and Waste	Q3/4
Vale Farm Contract	Departmental Risk Register EN3 - Financial/bankruptcy of major service provider A new contract from November 2013 Requested by management.	8	Contract is managed by Ealing. Review of adequacy of contract management arrangements	Gerry Keifer – Head of Sports & Parks	Q1/2
Regulatory Services	Restructure of service which will include Environmental Health/Licensing/Food Safety	20	Exact scope will be determined through discussion with management.	David Thrall – Head of Regulatory Services	Q3
Street Tree Contract	Requested by Management due to contractual issues	10	Review of contractual arrangements	Michael Read – Operational Director, Environment & Protection	Q1/2
<b>LEGAL &amp; PROCUREMENT (55 DAYS)</b>					
Category	Audit was postponed from 2013/14	15	Review of Category Management on	Gary Salterpicco –	Q2/3

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Management	due to delay in One Oracle migration.		One Oracle	Procurement Manager	
Members – Declarations of Interests & Gifts and Hospitality	Departmental Risk Register LP 11 - Risk of members not conforming to new Code of Conduct and register of interests. Bribery Act 2010	10	To focus on the controls in place for ensuring that members declare their interests and any gifts & hospitality received.	Peter Goss – Democratic Services Manager	Q1
Election Expenses	May 2014 Local Elections	10	Exact scope to be determined in discussions with management Focus could be on internal controls in the following areas: <ul style="list-style-type: none"> <li>• Setting the Election Budget;</li> <li>• Payments to Staff;</li> <li>• Payments to Contractors; and</li> <li>• Budget Monitoring and Reporting on Election Expenses</li> </ul>	Peter Goss – Democratic Services Manager	Q2
Procurement	Departmental Risk Register LP4 - Non-compliance with EU Procurement Regulations in the letting of Contracts LP5 - Incorrect procurement process resulting in delay in procuring a contract LP6 - Failure to achieve best value in the letting of contracts and procurement of goods and services	20	Review of compliance with Blue Book requirements and EU procurement regulations for a sample of major contracts.	Deborah Down/Jonathan Treherne – Contract Lawyers	Q3/4

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
<b>REGENERATION &amp; GROWTH (135 DAYS)</b>					
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. Review of the processes in place for procurement and contract management to ensure the robustness and transparency of the process.	Andy Donald – Director of Regeneration & Growth  Richard Barrett – Operational Director, Property & Projects	Q 2/3
Civic Centre Project (Move to Civic Centre)	Audit postponed from 2013/14.	15	Final Accounts Audit.	Aktar Choudhury – Operational Director, Planning & Regeneration	Q2
Choice Based Lettings/ Housing Allocations	Audit Needs Assessment	20	The review will cover the following areas: <ul style="list-style-type: none"> <li>• Legislation, policy and procedures;</li> <li>• Application and Assessment process;</li> <li>• Timeliness of allocations;</li> <li>• Completeness of Tenancy records;</li> <li>• Lettings;</li> <li>• Data Security; and</li> <li>• Performance Management / Management reporting</li> </ul>	Jonathan Lloyd-Owen Operational Director, Housing & Employment  Laurence Coaker – Head of Housing Needs	Q2

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Income from Civic Centre (Melting Pot & Other Hire Facilities)	Income Collection and administration Requested by management.	10	Scope to be determined.	Aktar Choudhury – Operational Director, Planning & Regeneration	Q1/2
Facilities Management	Outsourced Contract	10	Review of the effectiveness of outsourced arrangement for facilities management of the Civic Centre to Europa	To be confirmed	To be confirmed
Council Tax	Key Financial Audit – annual coverage.	10	Annual systems audit focussing on key controls and any systems changes. Light touch review	Margaret Read – Operational Director, Brent Customer Services  Richard Vallis – Revenues & IT 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 local scheme for Council Tax	Margaret Read – Operational Director, Brent Customer Services  David Oates – Head of Customer Services & Benefits	Q3/4

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
National Non Domestic Rates (NNDR)	Key Financial Audit – annual coverage.	10	Annual systems audit focusing on key controls and any systems changes. Light touch review	Margaret Read – Operational Director, Brent Customer Services  Richard Vallis – Revenues & IT Client Manager	Q3/4
Housing Benefits / Discretionary Payments	<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</p>	10	Annual systems audit focusing on key controls and any systems changes. Light touch review focusing on discretionary payments	David Oates – Head of Customer Services & Benefits	Q3

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	payment arrangements. The risk of fraudulent applications is also relevant here.				
Concessionary Fares	Requested by Management The Concessionary Bus Travel Act (2007) transferred the statutory obligation of managing the English National Concessionary Travel Scheme (ENCTS) to Councils from 1 April 2011. Eligibility to receive free travel on buses is based on age and disabilities.	10	The review will cover the following areas: <ul style="list-style-type: none"> <li>• Legislation, policies, and procedures;</li> <li>• Application process and checks;</li> <li>• Issuing of new and renewal passes;</li> <li>• Payment to bus operators and verification of the operator's claims; and</li> <li>• Budget monitoring.</li> </ul>		
<b>BHP (150 days)</b>					
<b>Brent Housing Partnership (BHP)</b>	See separate BHP Plan	150	Annual Plan has been formulated and is to BHP's Audit & Finance Sub-Committee for approval.	N/A	N/A
<b>OTHER (125 days)</b>					
<b>Risk Management</b>	In order to achieve the Council's objectives and priorities, it is key that a robust Risk Management process is embedded across the Council.	15	Update & Maintenance of Corporate and Departmental Risk Registers	All departments	Across the Year



Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
<b>Governance &amp; Audit Planning</b>	Annual Governance Statement and Annual Internal Audit Plan	10	Annual Certificate of Assurance and attendance at DMT meetings to discuss 2015/16 Internal Audit Plan.	All Departments	Q1/Q2
<b>Consultation, Communication and Reporting (Mazars)</b>	N/A	55	To cover: <ul style="list-style-type: none"> <li>• Attendance by Mazars management at meetings across the Council, for example Strategic Finance Group, Schools Causing Financial Concern, and Audit &amp; Investigations Management meetings;</li> <li>• Mazars management attendance at Audit Committee meetings and the production of progress reports for these;</li> <li>• Mazars 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;</li> </ul>	N/A	Throughout the year

Audit	Link to the ANA & Risk Register / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
			<ul style="list-style-type: none"> <li>Day-to-day liaison with the in-house Audit Manager; and</li> <li>General administration around the Mazars element of the Plan, including the scheduling of work and monitoring of performance against the KPIs.</li> </ul>		
<b>Follow-Up</b>	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.	45	<p>Completion of follow-up work in order to determine the extent to which previously raised recommendations have been implemented.</p> <p>This will be done as part of the rolling follow-up programme, into which all recommendations raised are added.</p>	N/A – dependent upon each internal audit to be followed-up	Across the year
<b>Contingency</b>	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.	60	In the event that additional work is required.	N/A – dependent upon work required	N/A – dependent upon work required
<b>Total</b>		<b>1,200</b>			

## Appendix C – Audit Team and Contact Details

London Borough of Brent	Contact Details
Simon Lane – Head of Audit & Investigations	• <a href="mailto:simon.lane@brent.gov.uk">simon.lane@brent.gov.uk</a>
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	☐ 020 8937 1495

Mazars Public Sector Internal Audit Limited	Contact Details
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Shahab Hussein – Computer Audit Sector Manager	☐ 020 8937 1493
Miyako Graham – Senior Audit Manager	