

# Proposed Audit Plan 2016/17

	Audit	Audit Days	Risk Link	Audit Scope
	<b>CORPORATE/CROSS CUTTING AUDITS</b>			
1	Procurement - Contract Management & Monitoring	40	Strategic Risk	Deep dive reviews into key contracts, including contract management
2	Business Continuity Planning	12	Strategic Risk	Review of the effectiveness of BCP arrangements (Council –wide approach including risk mitigation plans and procedures)
3	Sickness and Absence Management	10	Management Request	Review of accuracy of sickness recording and management information on One Oracle
4	Income Generation	15	Strategic Risk	Review of income generation strategy across the Council
5	Transparency Compliance	12	Council Priority	Review of transparency compliance including FOIs and statutory responsibilities for publicising key information.
6	Risk Management	10	Strategic Risk	Review of the Council's Risk Management arrangements and identification of areas for improvement
	<b>Total</b>	<b>99</b>		
	<b>RESOURCES DEPARTMENT</b>			
	<b>Finance Audits</b>			
7	Accounts Payable	10	Core Assurance	Review of Key Controls
8	Accounts Receivable	10	Core Assurance	Review of Key Controls
9	General Ledger (Main Accounting System)	10	Core Assurance	Review of Key Controls
10	Payroll	10	Core Assurance	Review of Key Controls
11	Treasury Management	12	Core Assurance	Review of Key Controls
12	Housing Benefits	12	Core Assurance	Review of Key Controls
13	Council Tax	12	Core Assurance	Review of Key Controls
14	Business Rates (NNDR)	12	Core Assurance	Review of Key Controls
	<b>Property Services</b>			
15	Asset Management Strategy	15	Strategic Risk	Review of the Council's asset management strategy including disposal arrangements for surplus assets etc.
	<b>Digital Services</b>			
16	Remote Access / Home working (IT)	12	Strategic Risk	Review of security of access etc.
17	Application Audits: View 360; Northgate SX3; Infostore; iDoc; iCasework; Modern Gov	12	Department Risk	Review of effectiveness of applications including access controls, data entry, processing, output, interfaces, back-up and recovery
18	Client Index	10	Management Request	Review of effectiveness of applications including data security
19	Information Security	20	Strategic Risk	Review of the adequacy and effectiveness of controls including cyber & data security
20	One Oracle Application (IT)	12	Strategic Risk	To review the security and access arrangements around the One Oracle Application (specific module to be confirmed)
	<b>Total</b>	<b>169</b>		

	CHILDREN & YOUNG PEOPLE DEPT			
21	Troubled Families – Extended Programme	20	Management Request	Review future funding position and assessment of controls in respect of the identification of families and monitoring of progress of interventions. Including Payment by Results Grant sign off
22	Assessment of Looked After Children	20	Department Risk	Review of assessment of Looked after Children across the department
23	Virtual Schools – for Looked After Children	12	Department Risk	Review of adequacy and effectiveness of virtual schools for looked after children
24	Early Years - Early Education Entitlement for 2 year olds	10	Management Request	Review of payments to providers and compliance with eligibility requirements
25	Early Years – Pupil Premiums for 3 and 4 year olds	10	Management Request	Review of the effectiveness of governance processes in respect of the use of pupil premiums relating to 3-4 year olds
26	School Places / Schools Expansion Programme	15	Strategic Risk	Review of the Council's strategy to address the risks associated with school places
27	No Recourse to Public Funds - Homeless Families	15	Department Risk	Review of the adequacy of arrangements for the provision of funds for families with no recourse to public funds
	<b>Schools - Thematic Audits</b>			
28	Procurement / Purchasing/Payments	30	Core Assurance	Thematic Audit
29	SEN Provision	30	Core Assurance	Thematic Audit
30	Safe Recruitment including Safeguarding	30	Core Assurance	Thematic Audit
31	Financial Management & Governance	30	Core Assurance	Thematic Audit
	<b>Total</b>	<b>222</b>		
	REGENERATION & ENVIRONMENTAL SERVICES			
32	Regeneration & Major Capital Projects	30	Strategic Risk	Project Governance review
33	Section 106 Agreements / Community Infrastructure Levy	15	Strategic Risk	Review of effectiveness of controls over the recording, collection of income, legal agreements, monitoring of existing agreements. CIL - review of adequacy and effectiveness of controls over the levy including collection and accounting for the levy
	<b>Parking &amp; Lighting</b>			
34	Parking Enforcement / Control	15	Strategic Risk	Advisory based review supporting services / policy development
	<b>Other</b>			
35	Barham Trust Accounts	3	Account Certification	Accounts sign off
	<b>Total</b>	<b>63</b>		

CHIEF EXECUTIVE'S DEPARTMENT				
	<b>Executive &amp; Members Services</b>			
36	Democratic Services Review of Processes and procedures within Democratic Services - publications/forward plans etc.	12	Management request	Review of governance arrangements within Democratic Services
	<b>Performance &amp; Improvement</b>			
37	Performance Management / Data Quality / Performance Reporting	12	Department Risk	Review of the quality and accuracy of data on InPhase (performance management systems)
	<b>Strategy &amp; Partnerships</b>			
38	Grants to Voluntary Organisations	12	Department Risk	Review and evaluation of arrangements for the management of grants made to voluntary organisations
	<b>Information Governance &amp; Security</b>			
39	Implementation of actions arising from ICO audit.	8	Strategic Risk	Follow up of actions arising from the recent audit by the Information Commissioners Office
	<b>Total</b>	<b>44</b>		
COMMUNITY & WELLBEING DEPARTMENT				
	<b>Adult Social Care Audits</b>			
40	Adults – Assessments Mental Health	15	Management Request	Review of implementation of new integrated Mental Health operating model
41	Direct Payments	15	Department Risk	Review of the system of referrals assessment, monitoring, payments and recovery of overpayments to clients
42	Appointeeship & Deputyships	15	Management Request/ Fraud Risk	Review of the framework for appointeeships and deputyships and the safeguarding of clients assets
43	John Billam Centre	10	Department Risk	Review of Health and Safety Procedures
	<b>Community Services</b>			
44	Homelessness Prevention & Assistance	16	Strategic Risk	Review of implementation of new operating model for homelessness prevention and assistance
	<b>Public Health</b>			
45	Service user involvement in service development, service development and quality assurance	12	Management Request	Review across all services which transferred to the local authority
46	Performance & Payments to GPs and Pharmacists	10	Management Request	Review of performance and payments to GPs and Pharmacists
	<b>Total</b>	<b>93</b>		

	BRENT HOUSING PARTNERSHIP			
47	Housing Rents (Rent Accounting)	10	Operational Performance	Systems
48	Major Works Contracts - Procurement & Contract Management and Contractor Performance	20	Capital Programme	Systems
49	Procurement and Contracts (non major works)	15	Financial Viability	Systems
50	Tenant Management Organisations (Kilburn Square Coop)	15	Operational Performance Governance and Business Compliance	Systems
51	Rent Arrears Management	12	Operational Performance	Systems
52	Management of Non Brent Properties	12	Lettings Agency	Operational Performance
53	Leasehold Management and Service Charges	12	Capital Programme – Wates Living Space	Systems
54	Conflict of Interests and Gifts and Hospitality (Staff & Members)	12	Governance & Business Compliance	Systems
55	Complaints Management	12	Operational performance	Systems
56	Gas Servicing	12	Health & Safety	Systems
57	Follow Up Audits	10	Governance	N/A
	<b>Consultation, Communication, Reporting</b>	18	N/A	N/A
	<b>Total</b>	<b>160</b>		
ADVICE, GUIDANCE & CONTINGENCY				
	Advice & Guidance	50		
	Follow Up Audits	30		
	Other Chargeable Activity (Committee reporting, planning etc.	50		
	Unallocated Contingency	130		
	<b>Total</b>	<b>260</b>		

**Total Days for Brent 1110**

Brent Resource (Days)	
Bought in	590
Audit Manager	175
Senior Auditor	190
Graduate Trainee	125
Head of Internal Audit	30
<b>Total</b>	<b>1110</b>