

Proposed Audit Plan 2017/18

	Audit	Proposed Timing	Directorate/Service	Lead Officer	Proposed Provider	Audit Scope
	CORPORATE/CROSS CUTTING AUDITS					
1	Use of Agency Workers/Interims	Q1	Corporate (CMT will agree scopes of all Corporate Audits and the Draft Report - other audits with CMT noted against them are other audits that have been selected for CMT input)	Head of HR and Organisational Development	In-house	All Corporate Reviews will involve arrangements within a sample of service areas. A lead officer will be identified for the service related work. The organisation has appropriate safeguards in place for engaging agency workers and interims and there is compliance with legislation and approved procedure
2	Contract Management	Q2	Corporate	Director of Performance, Policy and Partnerships / Strategic Director of Resources	PwC	Effective arrangements are in place to safeguard the authority and achieve value for money. This was identified within a number of service areas as part of the audit plan development process. This work follows on from the 2016/17 audit which was phase 1 this year the plan is to drill down into operational activity
3	Grants to Voluntary Organisations	Q1	Corporate	Director Performance, Policy and Partnerships	In-house	Robust arrangements are in place for monitoring outcomes from all Grants allocated by the Council
4	Complaints, FOIs and Member Enquiries	Q1	Corporate	Director Performance, Policy and Partnerships	In-house	Quality of Responses, we are getting it right first time
5	Information Governance (non IT)	Q1	Corporate	Director Performance, Policy and Partnerships	PwC	Non IT controls - to be completed in conjunction with the IT controls audit - includes BHP in scope
6	Risk Management	Q4	Corporate	Chief Executive	PwC	Assurance that the organisation has embedded and realised the benefits of the new RM strategy and approach
7	Management of the Capital Programme	Q3	Corporate	Chief Finance Officer	PwC	Financial Controls and Monitoring

8	Corporate Governance	Q1-4	Corporate	Chief Executive	In-house	Work to feed into the Annual Governance Statement. Also a sample of reviews looking at control environment (Management Controls) within services regarding governance areas.
	Total					
	RESOURCES DEPARTMENT					
	Finance Audits					
9	Continuous Audit & Monitoring - Phase 1	Q2	Finance; Customer Services; Human Resources; and BHP	Head of Finance (Corporate)	PwC	Review of Key Controls : Accounts Payable; Accounts Receivable; General Ledger; Payroll; Housing Benefits; Council Tax; Business Rates(NNDR); Housing Rents (Rent Accounting) ; Recruitment (HR)
10	Continuous Audit & Monitoring - Phase 2	Q4	Finance; Customer Services; Human Resources; and BHP	Head of Finance (Corporate)	PwC	Review of Key Controls : Accounts Payable; Accounts Receivable; General Ledger; Payroll; Housing Benefits; Council Tax; Business Rates(NNDR); Housing Rents (Rent Accounting) ; Recruitment (HR)
11	Insurance	Q3	Finance	Head of Finance	In-house	Strategy, processes inc Risk Management activities
12	Employee Loans	Q1	Finance/HR	Head of HR and Organsational Development	In-house	Compliance and recovery of debts.
13	Pensions Administration	Q2	Finance	Head of HR and Organsational Development	PwC	Assurance regarding the controls around Pensions and Management of the Fund
14	Asset Management	Q3	Property	Head of Strategic Property	PwC	One part of the Corproate Asset Management Strategy
15	BACS Payments	Q1	Financial Services Centre	Head of Financial Services Centre	In-house	Controls over Bacs payments, fraud and error risk minimised.
16	Changes to PCI Requirements	Q1	Customer Services	Director of Brent Customer Services	In-house	Ensuring complaint with new legislative requirements
17	IT Disaster Recovery	Q1	Digital Services	Head of Digital Services	PwC	High Risk Area from the Risk Diagnostic.
18	Access Management	Q2	Digital Services	Head of Digital Services	PwC	High Risk Area from the Risk Diagnostic.
19	IT Security	Q3	Digital Services	Head of Digital Services	PwC	High Risk Area from the Risk Diagnostic.

20	IT Performance Management	Q4	Digital Services	Head of Digital Services	PwC	High Risk Area from the Risk Diagnostic.
21	Information Governance	Q1	Digital Services (CMT)	Head of Digital Services	PwC	To include BHP ref 55
	CHILDREN & YOUNG PEOPLE DEPT					
22	Troubled Families – Extended Programme	Q1-4	Early Help and Education	Head of Early Help	In-house	Payment by Results Grant sign off
23	Troubled Families	Q2	Early Help and Education (CMT)	Head of Early Help	In-house	Review future funding position and assessment of controls in respect of the identification of families and monitoring of progress of interventions
24	School Places Sufficiency	Q2	Early Help and Education (CMT)	OD Safeguarding, Performance and Strategy	PwC	Planning for schools places - monitoring of delivery
25	Effectiveness of Partnership Working across the department	Q1	Cross Departmental	OD Safeguarding, Performance and Strategy / OD Integration and Improved Service	In-house	Ensuring teams are working effectively
26	Early Education Entitlement	Q2	Early Help	Sue Gates	PwC	Adequate quality provision to meet demand
27	Contract Management	Q4	Cross Departmental	OD Safeguarding, Performance and Strategy / OD Integration and Improved Service	In-house	Contract Monitoring and Management
28	Technological Development of systems and processes to support delivery of services	Q1	Cross Departmental	OD Safeguarding, Performance and Strategy / OD Integration and Improved Service	PwC	Service development and transformation
	Schools - Thematic Audits					
29	Major Capital Works	Q1	Schools	Head of Finance / OD Safeguarding, Performance and Strategy	In-house	Thematic Audit
30	Special Educational Needs provision	Q3	Schools	Head of Finance / OD Safeguarding, Performance and Strategy	In-house	Thematic Audit
31	Fraud & Financial Mismanagement In Schools	Q1-4	Schools	Head of Finance / OD Safeguarding, Performance and Strategy	In-house	Sample of schools based on risk
32	Schools Audit Follow Up	Q1-4	Schools	Head of Finance / OD Safeguarding, Performance and Strategy	In-house	Follow up of all audit recommendations raised.
	REGENERATION & ENVIRONMENTAL SERVICES					
33	Service Review implementation	Q3	Highways/Waste Management/Environmental Services	OD Environmental Services	In-house	The outcomes perceived as a result of the service review process have been achieved.

34	Contract Management - Waste Contract	Q2	Environmental Services / Public Realm Contract	OD Environmental Services	PwC	Contract Management controls are working to manage risk.
35	Service Planning & Risk	Q1	Cross Departmental	OD Environmental Services / OD Regeneration	In-house	Assurance around prioritisation and capacity management
36	Income Collection inc Debt Recovery	Q1	Regeneration	OD Regeneration	In-house	The robustness of processes embedded within the service with regards identifying when income is due, raising bills and efficiently collecting the income.
37	Transport Shared Service	Q3	Transport	OD Environmental Services	PwC	Harrow Shared Service - Demand Management
38	Barham Trust Accounts	Q2	Regeneration	Head of Finance	In-house	Accounts sign off
	Total					
	CHIEF EXECUTIVE'S DEPARTMENT					
39	Mayors Funds	Q1	Executive and Member Services	Head of Executive and Member Services	In-house	Sign off of the Mayors Funds
40	Code of Governance	Q1	Executive and Member Services (CMT)	Head of Executive and Member Services	In-house	Compliance with Code.
41	Social Media	Q2	Information Governance and Security	Head of Communications	PwC	The use of social media is well governed and monitored. Opportunities are being exploited consistently.
	COMMUNITY & WELLBEING DEPARTMENT					
	Adult Social Care Audits					
42	Quality of Care	Q2	Adult Social Care	Strategic Director for Community and Well-being	In-house	Assurances monitored regarding providers in the Borough and for establishments outside of Borough from third parties.
43	Contract Management (Adults)	Q2	Adult Social Care	Strategic Director for Community and Well-being	PwC	linked to ref 2
44	Temporary Accommodation	Q4	Community Services	Strategic Director for Community and Well-being	In-house	Compliance with legislation, contractual management and value for money
45	Single Pathway	Q4	Community Services	Strategic Director for Community and Well-being	PwC	Partnership and information sharing protocols achievement of outcomes
46	Stock Control	Q1	Community Services	Director of Public Health	In-house	Stock assets are appropriately safeguarded.
47	Collection of Fees and Fines	Q1	Community Services	Director of Public Health	In-house	Complete and timely collection arrangements are in place for income.
48	Contract Management - Sexual Health Service	Q4	Public Health	Director of Public Health	PwC	Contract Management controls are working to manage risk.
	BRENT HOUSING PARTNERSHIP					

49	Assurance Mapping	Q1	BHP	Managing Director	PwC	To provide assurance that key risks are identified and assured across the organisation and ensuring that any gaps or overlaps are appropriately managed.
50	Introductory Tenancies / Tenancy Management (new tenants)	Q1	BHP	Head of Customer Services	In-house	To provide assurance regarding the effectiveness of controls over the management of introductory tenancies
51	Voids Contract Management	Q3	BHP	Head of Property Services	In-house	To provide assurance with regards to the effectiveness of contract management arrangements in respect of the new Voids Contract and review payments made under the contract
52	Health & Safety	Q2	BHP	Head of Compliance and Risk	PwC	To provide assurance with regards to BHP's arrangements for ensuring compliance with health and safety regulations and monitoring throughout the organisation.
53	Business Continuity	Q3	BHP	Head of Compliance and Risk	PwC	To provide assurance over the robustness and completeness of BHP's business continuity plans and arrangements.
54	Safeguarding	Q3	BHP	Head of Customer Services	In-house	To provide assurance about BHP's safeguarding arrangements for safeguarding children and vulnerable adults including a review of policies, training, staff and member awareness
55	Change Management	Q2	BHP	Transformation Director	PwC	To provide assurance regarding the effectiveness of controls used by BHP to manage organisation change

56	Information Governance (non IT)	Q1	BHP	Head of Compliance and Risk	PwC	To provide assurance about the BHP's arrangements for handling data; managing data and governance of data and the extent of BHP's compliance with external regulation and legislation.
57	IT Information Governance	Q1	BHP	Head of Compliance and Risk	PwC	To provide assurance about the BHP's arrangements for handling data; managing data and governance of data and the extent of BHP's compliance with external regulation and legislation. (link to 22)
58	IT Application Audit (Kypera) – Leasehold Management application	Q2	BHP	Head of Compliance and Risk	PwC	This audit will cover the application controls for the Kypera application. The areas covered in this audit include access controls, data entry, data processing, data output, interfaces, support and maintenance; and backup and recovery.
59	Leave and Sickness Absence Management	Q1	BHP	HR Manager	In-house	To provided assurance about the effectiveness of controls over the management of leave and sickness absence and assess the adequacy of the quality of data available for that purpose
60	Accounts Payable; Accounts Receivable; General Ledger; Payroll and Housing Rents	Q2-4	Finance	Finance Manager	PwC	<i>See Council CAM Audits ref 9 and 10</i>
61	Follow Up Audits	Q1-4	All Services	All	In-house	Follow up work on all recommendations raised and agreed as part of the 2014/15 BHP Internal Audit Plan,

	62 Consultation, Communication, Reporting	Q1-4			In-house	To cover attendance by Internal Audit management at Audit & Finance Sub-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 on-going liaison regarding any necessary revisions to the Plan and communication of key issues arising from completed internal audit work.
	Total					
	ADVICE, GUIDANCE & CONTINGENCY					
63	Advice & Guidance	Q1-4			In-house	
64	Follow Up Audits	Q1-4			In-house	
65	Other Chargeable Activity (Committee reporting, DMT and CMT attendance, planning etc.	Q1-4			In-house	
66	Contingency	Q1-4			In-house	
	Total					