

## Draft Annual Internal Audit Plan 2019/20

	Audit	Audit Description and indicative scope	Corporate Risk	Quarter	Days
<b>Cross Cutting</b>					
1	Service level (or functional) audits	To include key controls on some or all of: GDPR, Financial Management (including savings delivery), Budget Setting, Risk Management, Policies and procedures, compliance with legislation, HR – especially recruitment, Structure, contract management. c15 days per Service.	-	All	70
2	Management Information	Management reporting to CMT – data, dashboards and scorecards - right information reported accurately and in a timely way to right people.	A & B	2	15
3	Brexit Preparation	May include workshop – scope to include EU Funding, revenues and demand, supplier risks, staffing, community impact, contractual risks, capital investment.	N & O	1	15
4	Risk Management	Continuing development of risk management framework	-	All	15
5	Programme and Project Management	Review of the approach to initiating, delivering and monitoring projects and programmes.	A & B	2	15

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			Risk		
<b>Performance , Policy and Partnerships</b>					
6	Voluntary Sector Funding	Review of the arrangements for allocation of funding and monitoring of outcomes to voluntary sectors organisations. To include arrangements for management agreements or similar.	F	3	15
7	Transformation	Clarity of roles and responsibilities, objectives and outcomes. Also role in service improvement, delivery of Borough plan and relationship with IA. Effectiveness of governance and impact of work streams to deliver strategic objectives.	F	2	15
8	Prevent	Implementation of Prevent Delivery Plan, risk assessment, co-ordination of Delivery Group and activity, policies, training and awareness.	F	2	15
9	Roll out of Community Hub Network	Review of high profile project with significant member and stakeholder buy in and associated reputational risk. Scope to include plans in place for delivery and the programme management and phasing for delivery by the end of 2020.	F	3	15
10	IT Licencing	Scope to include awareness of what licences exist, over or under licencing, licencing strategy, legacy issues and potential savings.	G	1	10
11	IT Access and Identity Management	To review general access control and administrator/super users across the various IT systems.	G	2	15
12	Artificial Intelligence	Review regarding the use of robotics in place and identified risks being managed.	G	4	10
13	Sourcing Risk	Review of the IT procurement & strategy including benefits realisation of the Shared Service Centre.	G	3	15
14	Platform Review	To include vulnerability and patch management and configuration management.	G	4	10

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<b>Regeneration and Environmental Services</b>					
16	Parking Enforcement	Scope to include deployment arrangements to ensure adequately risk and intelligence based, contract management (Serco), permit system. Moved from 18/19.	L	3	15
17	Highways	Scope to include responsibilities for management and maintenance of highways in the borough including contract monitoring, departmental contract management team, reactive repairs contract or planned maintenance programme with coverage of member/ community involvement. Also to consider impact of New Roads and Street Works Act - the power to charge utilities for delays whilst they dig up roads.	L	4	15

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<b>Community Wellbeing</b>					
18	Older Persons Pathway	Audit of the newly integrated ASC Services under Older Persons Pathway. Consultants advising on changes in Q1.	H	4	15
19	Adult Social Care Transformation	ASC Transformation Project to integrate services. Project Assurance review to focus on key project objectives, risks and controls.	H	1	15
20	London Borough of Culture	Project Assurance Audit including review of objectives, risk management, progress and stakeholder management. Potential for a real time review. To be aware of plan to create a Charitable Trust to raise funds. Funds to be underwritten by Council.	K	1	15
21	Licensing of Landlords	Scope to include risks around unlicensed landlords	J	1	15
22	GLA Affordable Housing Programme	Scope to include grant Funding (may have GLA Assurance) and budgeting. 3-4 year programme and project management.	J	3	15
23	Homecare	Advisory audit work on structure, risks and controls of revised service. Audit will advise Project Board.	H	1	10
24	Housing Allocation	A review focusing on the key controls around the allocation of housing	J	2	10

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<b>Children and Young People</b>					
25	Safeguarding Partnerships and Strategy - Performance and Information Management	Scope to consider the effectiveness of this activity on providing effective information on the delivery of objectives, caseload monitoring, use of Agency workers and potential overspends.	F	2	15
26	Children with Disabilities	Scope to include spend and budget monitoring.	F	4	15
27	Integration and Improved Outcomes - Fostering	Review of the risks to achieving objectives with regard to fostering services	F	3	15
28	School Audits	Audits of 10 schools, scope includes financial management, governance, procurement, HR and asset management.	F	All	100

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<b>Resources</b>					
29	Barham Park Accounts	Independent certification of accounts.	A	1	5
30	Pension Fund	To consider contract management of new pension provider, controls over payments and investments, pensioner payroll.	L	4	15
31	P2P Project	Real time audit to include risk and control advice and guidance input into the developing structures and processes arising from the project.	B	1	15
32	Accounts Payable	Full audit following Audit work in July 2019 and subsequent move to Finance.	A	2	15
33	Payroll	Audit to include all processes and risk areas.	F	1	15
34	VAT	Management request – to include compliance issues and risk areas.	A	3	10

35	Purchasing Cards	To include procurement cards and pre-paid cards - strategic considerations around use of cards for low value transactions, approvals, use of Oracle, appropriateness of use and monitoring for misuse.	B	3	15
36	Schools Capital Programme	To include approvals, budgeting, appropriateness and permissions. CYP joint sponsor.	A	3	15
37	Registrars	To include the statutory performance obligations in Registrar's office.	F	2	15
38	Procurement	Audit will provide advice and guidance on the developing structures and processes as they are developed under the restructure.	F	1	10
39	Staff Benefits	Review to include the arrangements for monitoring areas where staff claim for benefits e.g. season ticket loans.	A	2	15
40	Attendance Management	Scope to include manager self-service, sickness and absence recording, triggers and associated actions.	E	3	15
41	Recruitment and Retention	Review to include campaign planning, advertising, pre-employment screening, on-boarding, assessment and selection and management information.	E	2	15
42	Apprenticeships	To consider compliance with the scheme requirements, take up, retention of staff, integration into Council after completion.	E	3	15
43	High Risk Cases	Scope to include access to legal expertise, VFM, Communication, budget monitoring.	F	4	10
44	Housing Benefits and Verification Appeals	Review to consider issues around verifications and appeals.	B	2	15
45	Council Tax	Review to consider arrangements following the transfer back in house and the findings of 2018/19 project audit, accuracy, timeliness and collection.	D	4	15
46	Bailiffs	Scope to consider the current contract (Capita) coming in house, alignment of systems - AIMS, ASH and One Step.	L	1	15
47	IT Governance	Review of IT Governance following restructure in Q4 2018/19.	G	3	10
<b>Other</b>					
48	Follow Up	Follow Up of actions agreed in audits from 2018/19 Audit Plan.		All	80

	Reviews				
	<b>TOTAL</b>				<b>855</b>

Available resource = 1070 days (three auditors (190 p.a.), one apprentice (100 days p.a.) plus c400 PWC contracted days)

Contingency available = 215 days

### Corporate Risk List

- A. Budget Overspend
- B. Savings not achieved
- C. Impact of Universal Credit
- D. Council Tax Transition
- E. Recruitment, Retention and Training
- F. Quality of Service compromised due to savings
- G. Digital Strategy
- H. Failure to meet demand for social care services
- I. Failure to deliver Housing Growth
- J. Lack of Supply of affordable accommodation
- K. London Borough of Culture
- L. Contract Management
- M. Consultation with Brent's Communities
- N. Brexit - Workforce
- O. Brexit - Economy