

Internal Audit
2012/13 Final Internal Audit Plan
London Borough of Brent
April 2012



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Executive Summary

Introduction	This report sets out the draft Internal Audit Plan for the 2012/13 financial year.																		
Total Plan Days	<p>The Plan is based on a total of 1,200 days split between Deloitte and the in house team as shown below.</p> <table> <tr> <th>Source</th><th>2012/13 Number of Days</th></tr> <tr> <td>In-House Team</td><td>295</td></tr> <tr> <td>Deloitte</td><td>905</td></tr> <tr> <td>Total</td><td>1,200</td></tr> </table>	Source	2012/13 Number of Days	In-House Team	295	Deloitte	905	Total	1,200										
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In-House Team	295																		
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Total	1,200																		
Plan Days by Department	<p>The revised Audit Needs Analysis is documented in nine tables, one at corporate level and one for each of the Departments. The tables are attached at Appendix B. The Plan itself has then been formulated on the basis of the ANA, with links to it highlighted as appropriate.</p> <p>The breakdown of the total days across the Departments is shown in the table below. The full Plan is attached at Appendix A.</p> <table> <tr> <th>Department</th><th>2012/13 Days</th></tr> <tr> <td>Cross Council / Corporate Audits</td><td>25</td></tr> <tr> <td>Finance & Corporate Services</td><td>212</td></tr> <tr> <td>Information Technology</td><td>132</td></tr> <tr> <td>Children & Families</td><td>35</td></tr> <tr> <td>School Audits</td><td>228</td></tr> <tr> <td>Environment & Neighbourhood</td><td>45</td></tr> <tr> <td>Customer & Community Engagement</td><td>20</td></tr> <tr> <td>Adult Social Services</td><td>65</td></tr> </table>	Department	2012/13 Days	Cross Council / Corporate Audits	25	Finance & Corporate Services	212	Information Technology	132	Children & Families	35	School Audits	228	Environment & Neighbourhood	45	Customer & Community Engagement	20	Adult Social Services	65
Department	2012/13 Days																		
Cross Council / Corporate Audits	25																		
Finance & Corporate Services	212																		
Information Technology	132																		
Children & Families	35																		
School Audits	228																		
Environment & Neighbourhood	45																		
Customer & Community Engagement	20																		
Adult Social Services	65																		

Types of Work		Legal & Procurement	35
		Regeneration & Major Projects	70
		Strategy, Partnership & Improvement	25
		Brent Housing Partnership	154
		Risk Management	10
		Follow-Up	55
		Consultation, Communication and Reporting	55
		Contingency	20
		Office Move	14
		Total	1,200
		<p>Internal Audit comprises a range of specialist skills, the three key areas of coverage being the following:</p> <ul style="list-style-type: none"> • General risk based systems audit / compliance based audit; • IT audit; and • Contract audit. <p>A significant proportion of the Plan is allocated to risk based systems audits and also to compliance based audits in the form of school audits. Days are also allocated to IT audits and a number of contract audits have also been included.</p> <p>IT audit work can take a variety of forms, although key areas include audits of 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.</p> <p>Contract audit work also varies in form, although generally focuses 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.</p> <p>There is also 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</p>	

	<p>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.</p> <p>There are a number of examples of such 'non-standard' work having been undertaken as part of the 2010/11 and 2011/12 Plans, particularly in relation to the Once Council Programme, and there will be an ongoing role for such an approach as this continues.</p>
Ensuring the ongoing relevance of the Plan	<p>As highlighted above, the concept of 'change' is currently of high significance, both internally and within the external environment. The Plan takes account of this, with audits included around various new developments and areas of transformation. However, given the scale and nature of the changes taking place, it is difficult to fully address these through the determination of audits at this stage. It is therefore crucial that the Plan is reviewed on a regular basis during the course of the year, so as to ensure that it remains relevant in terms of the key risk areas and all aspects of the various transformation programmes.</p> <p>We will continue to liaise with Directors, Assistant Directors and the Audit Commission during the course of the year, so as 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 Internal Audit Plan for 2012/13 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 / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
CROSS COUNCIL / CORPORATE AUDIT (25 Days)					
Non Comensura Temporary Staff	As part of the One Council Review, 52 individuals have been identified as potentially being a temporary staff not employed through Comensura and this does not comply with the Corporate requirement regarding the appointment of temporary staff.	10	<p>The coverage of this area will include:</p> <ul style="list-style-type: none"> • Justification for going outside of the Comensura framework; • Process for determining value for money; • Process for vetting the potential candidate on the qualification and other checks including references and CRBs; and • Compliance with Agency Worker Directive. 	<p>Raj Soni-alagh – Employee and Business Services Manager</p> <p>James Frain – Senior Category Manager</p>	Qtr 1
Comensura/Contractors/Consultant	The Council has a contract in place for the provision of temporary/agency staff and given that all Service Areas are required to use Comensura to meet any temporary staffing needs, it is key that the arrangement works in an efficient manner and that value for money is achieved as intended.	15	<p>This work will assess the process operated by Comensura for the provision of temporary and casual workers.</p> <p>As part of the operational process we will also seek to determine the controls around verification of rates and validation of savings reported.</p>	Raj Soni-alagh – Employee and Business Services Manager	Qtr 1

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
FINANCE & CORPORATE SERVICES (344 Days)					
Council Tax	Key Financial Audit – annual coverage. The contract with Capita is now operating under new service delivery arrangements following the review of the contract. It is key that the collection and recovery rate is maintained whilst savings are achieved from the reduced contract fee and changes to the staffing arrangements.	15	Annual systems audit focussing on key controls and any systems changes.	Paula Buckley – Head of Client Team, Revenue & Benefits	Qtr 3
Reform of National Non Domestic Rates (NNDR)	With the reform of NNDR, the Council will be required to review the arrangements in relation to the new NNDR regime.	5	This work will assess the Council's preparedness for the new business rates regime.	Paula Buckley – Head of Client Team, Revenue & Benefits	Qtr 1/2
National Non Domestic Rates (NNDR)	Key Financial Audit – annual coverage. As per Council Tax, the contract with Capital is now operating under new service delivery arrangements following the review of the contract. It will be key that the collection and recovery rate is maintained whilst savings are achieved from the reduced contract fee and changes to the staffing arrangements.	15	Annual systems audit focussing on key controls and any systems changes.	Paula Buckley – Head of Client Team, Revenue & Benefits	Qtr 3
Reform of Council Tax Benefits	Under the proposed reform on Council Tax Benefits, a number of strategic decisions will need to be made and new processes will need to be	10	Exact scope to be determined through discussion with management.	David Oates – Head of Benefits	Qtr 1

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	designed.				
Housing & Council Tax Benefits	<p>Key Financial Audit – annual coverage.</p> <p>Some changes were introduced in April 2011 at national level and Service are currently dealing with the transition for service users that have been affected by the changes.</p> <p>Annual Fraud Indicator published by National Fraud Authority in January 2011 indicates that housing benefit fraud is on increase and it is the largest area of loss within the benefit system.</p>	20	Annual systems audit focussing on key controls and any systems changes.	David Oates – Head of Benefits	Qtr 3
Treasury Management	<p>Key Financial Audit – cyclical coverage.</p> <p>With cuts in the settlement and also with the HRA Self Financing Reform, it will be key that the Council's financial resources are maximised whilst ensuring that risks are kept within the acceptable level.</p>	10	Annual systems audit focussing on key controls and any systems changes.	Martin Spriggs – Head of Exchequer & Investment	Qtr 3
Payroll	Key Financial Audit – annual coverage.	20	Annual systems audit focussing on key controls and any systems changes.	John Lee – Operations Manager	Qtr 3
Accounts Payable	<p>Key Financial Audit – annual coverage.</p> <p>Function is now centralised within the Finance Service Centre (FSC), following the Finance Modernisation Project.</p>	15	<p>Annual systems audit focussing on key controls and any systems changes.</p> <p>Given the changes that have taken place with the introduction of the FSC and the single accounting system (Oracle), further to our 2010/11 and 2011/12 work, there</p>	Petrina Peters – FSC Payments Team Leader	Qtr 3/4

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
			will be a focus on the extent to which the newly implemented controls are being fully complied with.		
Accounts Receivable	Key Financial Audit – annual coverage. Function is now centralised within the Finance Service Centre (FSC), following the Finance Modernisation Project.	15	Annual systems audit focussing on key controls and any systems changes. Given the changes that have taken place with the introduction of the FSC and the single accounting system (Oracle), further to our 2010/11 and 2011/12 work, there will be a focus on the extent to which the newly implemented controls are being fully complied with.	Sade Adedoyin – FSC Income Control, Invoices and Cash Team Leader	Qtr 3/4
General Ledger	Key Financial Audit – annual coverage. Function is now centralised within the Finance Service Centre (FSC), following the Finance Modernisation Project.	15	Annual systems audit focussing on key controls and any systems changes. Given the changes that have taken place with the introduction of the FSC and the single accounting system (Oracle), further to our 2010/11 and 2011/12 work, there will be a focus on the extent to which the newly implemented controls are being fully complied with.	Celia Henry – FSC Accounting to Reporting Team Leader	Qtr 3/4
Cash and Banking	Key Financial System. In the economic downturn, it will be key that all income due to the Council is collected promptly and properly accounted for.	15	This work will focus on the Council's process around income receipting, recording, reconciliation, and banking.	Sade Adedoyin – FSC Income Control, Invoices and Cash Team Leader	Qtr4
Pension Fund Administration	The contract with London Pension Fund Authority (LPFA) has now transferred to Capita for the management of pension fund.	20	This work will consists of two parts; <ul style="list-style-type: none"> • Hand over of the contract from LPFA and Capita, including transfer of data; and • The new arrangement over the 	Andy Gray – Head of Pensions	Qtr1

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
			administration of pension fund. With regards to the administration of the pension fund we will focus 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 by both the Council and Capita.		
One Council Project – Oracle HR Project	This project originated from the Brent Business Support/Review of Shared services idea. Phase 1 of this project is aimed at moving onto an integrated Oracle system for HR and Payroll processes.	10	Exact scope will be determined through discussion with management.	To be confirmed	To be confirmed
One Council Project - Customer Service	Successful implementation of One Council Project will be a key in achieving the Council's corporate priorities and objectives.	12	Exact scope will be determined through discussion with management.	Margaret Read – Head of Revenue and Benefits	To be confirmed
Financial Planning	Achievement of the expected savings will be key in the Council's continuing operation and it is critical that the controls relating to the calculation and consolidation of savings are robust, both in terms of the initial identification of required savings and the subsequent monitoring and reporting of achievement against these.	15	This work will assess the process in respect of savings target setting process as well as the monitoring and reporting of achievement against the savings targets.	Mark Peart – Head of Financial Management	Qtr 2
Information Technology	See separate IT Plan at Table 2	132	See separate IT Plan at Table 2		

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
CHILDREN & FAMILIES (263 Days)					
School Audits – Primary/Junior Schools	Schools are audited on a cyclical basis (every three years).	144	<p>Completion of audits for 12 primary schools.</p> <p>With the Department for Education's (DfE) decision to discontinue the Financial Management Standard in Schools (FMSIS) and the introduction of the Schools Financial Value Standard (SFVS), schools are no longer required to be independently assessed against the financial standards set by the DfE. However, Internal Audit programme will be reviewed and revised as required to cover the standards set out in SFVS. Any gaps against SFVS and other weaknesses in Internal Controls will be reported to the Director of Finance who will be required to sign off the annual return to DfE.</p> <p>Estimation at this stage is for an allocation of 12 days per school, although this will be subject to ongoing review in connection with the review of the audit programme and in light of any specific issues arising in any school which may required increased coverage.</p>	Mustafa Salih – Assistant Director, Finance & Performance	Across the year
Schools – Secondary Schools	Secondary schools are audited every two years.	84	There are currently nine secondary schools in Brent (excluding Academies). Seven will be visited in 2012/13 and the remaining two will be scheduled under the 2013/14 plan.	Mustafa Salih – Assistant Director, Strategic Finance CF	Across the year
Follow up work for the schools with	As requested by the Assistance Director Strategic Finance, we will	20		Mustafa Salih – Assistant	Across the year

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
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.			Director, Strategic Finance CF	
Safeguarding of Children	The Council has a statutory obligation to safeguard children and this is one of the key priorities as set out in the Borough Plan.	15	<p>This area was inspected by Ofsted in October 2011 and an action plan was developed on the basis of the inspection. Another inspection is expected in the next 12 months.</p> <p>We will consult the Head of Safeguarding to determine how best the Internal Audit work can assist in strengthening the control environment.</p>	<p>Graham Genoni – Assistant Director Social Care</p> <p>Jacque Burke – Head of Safeguarding</p>	Qtr1/2
ENVIRONMENT & NEIGHBOURHOOD (45 Days)					
Parking Enforcement	With the contract due to be tendered in 2012, it will be key that the service specification is robust and cover all key controls.	20	This work will assess the controls over parking enforcement process including the new management information.	<p>Michael Read – Assistant Director of Environment and Neighbourhood</p> <p>David Thrall – Head of Safer Street</p>	Qtr3
Olympics	Risk identified by Directorate	10	Work will assess preparedness for Olympic event	Sue Harper Director of ENS	Q1
Libraries	There has been a major reduction in the number of library managers. Libraries operations remain high profile in the community's agenda.	15	This work will assess the controls over the management of libraries.	<p>Jenny Isaac – Assistant Director Neighbourhood Services</p> <p>Sue McKenzie – Head of Libraries,</p>	Qtr3

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
				Arts and Heritage	
CUSTOMER AND COMMUNITY ENGAGEMENT(20 Days)					
Mayor's Office	The Mayor has many civic and ceremonial responsibilities and has an ambassadorial role to promote Brent locally and nationally. The Mayor also participate in, and help initiate activities that help the economic social, cultural and environmental wellbeing of Brent and its residents.	8	This work will focus on the controls around Mayor's activities including expenses and charitable events.	Saskia Woolloff- Business Manager Rhiannon Leary – Mayor's Office and Member Development Manager	Qtr 1
Language Shop	Language Shop provides the translating and interpreting service for the Council and commissions all language services on behalf of service areas and also external clients. For service areas this is generally seen as a 'free' service as a sum was identified at the end of 2009/10 and vired across from service areas to fund the service rather than treated as a traded service. This service is demand led and the recent increase in demand is due to be reviewed. From operational control perspective, it is key that there is a robust system in place over the administration process including scheduling.	12	Exact scope to be agreed with management	Saskia Woolloff- Business Manager	Qtr 2

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
ADULT SOCIAL SERVICES (65 Days)					
North West London Mental Health Trust	The Council has a partnership agreement with North West London Mental Health Trust to deliver social care for Brent residents with mental health issues.	20	This work will assess the following: <ul style="list-style-type: none"> • Partnership arrangement; • Assessment; • Early Intervention; • Provision of Social Care; • Review of Clients; • Performance Management; and • Budget Monitoring. 	Senel Arkut – Head of Service, Care Management and Review	Qtr1
Home Care	Whilst the introduction of personal budget will bring self directed support provision, the Council will still continue providing home care through the contracted care providers for some clients. It is key that the services provided continue to meet the clients' needs and that robust process is in place to administer the contract.	15	Exact scope to be discussed with the Head of Service.	Steven Forbes – Head of Service, Integrated Commissioning	Q3/4
Appointeeship, Receivership, and Power of Attorney	Mental Capacity Act. As a result of the work undertaken by the Investigations Team.	10	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.	Liz Jones – Assistant Director Finance, Adult Social Service	Qtr2
Personalised Budgets and Direct Payments	The drive to increase the number of people receiving direct payments and on personalised budgets.	20	Exact scope to be determined through discussion with management. However, potential areas of coverage will include: <ul style="list-style-type: none"> • Arrangements in place for providing advice to clients and their carers including legal matters such as tax, employment, employer's liability 	Liz Jones – Assistant Director Finance, Adult Social Service	Qtr1/2

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
			insurance, and rights to work in the UK; <ul style="list-style-type: none"> • Eligibility assessment in respect of receiving direct payments; • Processing of direct payment; • Reviews; • Budget Monitoring and Control; • Financial Monitoring; and • Verification of use of payments. 		
LEGAL & PROCUREMENT (35 DAYS)					
Procurement	One Council Gold Project. A significant saving is expected from the Strategic Procurement Review and a successful delivery of this review will be key in achieving the Council's overall savings target.	15	Exact scope to be discussed with Management	Paul Davies – Head of Procurement	Qtr 2/3
High Value Contracts	Whilst the Council's Blue Book is due to be reviewed and updated in 2012, it is key that any contracts let under the current arrangement have been let in line with the existing Blue Book to ensure that Value For Money was achieved.	20	This work will focus on the process for tendering and letting of high value contracts.	Paul Davies – Head of Procurement	Qtr1
REGENERATION & MAJOR PROJECT (70 DAYS)					
Capital Projects (contract audits)	A new Project Management Framework has been developed and this has been rolled out for application across all projects managed by the department, as well as the wider Council going forwards.	30	Specific projects will be agreed with management for undertaking contract audits. However potential areas are as follows: <ul style="list-style-type: none"> • School Capital Projects; and 	Andy Donald – Director of Regeneration & Major Project Richard Barrett –	Qtr 3/4

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
			<ul style="list-style-type: none"> Willesden Capital Projects. 	Head of Property and Asset Management Ian Hamilton – Head of Regeneration Performance Management	
Civic Centre Project (Move to Civic Centre)	One Council Gold Project. This is one of the key agenda for the Council and it will be key that the Council is fully prepared for the move into the Civic Centre in 2013. Contract Audit work has been undertaken in 2009/10, 2010/11, and 2011/12 around the inception and development of project. As requested by the Director of Finance, the focus of work will be shifted towards areas indicated in the proposed coverage for 2012/13.	10	Exact scope to be determined through discussion with management. Exact scope to be discussed with management. However, potential areas are as follows: <ul style="list-style-type: none"> Targets; Timeliness; Budgets; and Change Control Process. 	Aktar Choudhury – Assistant Director Civic Centre Programme Caroline Raiham – Interim Programme Manager, Move to the Civic Centre	Qtr 1/2
Housing Solutions (Choice based letting)/ Housing Allocations)	With the introduction of the housing benefits cap, a number of residents requiring alternative housing provision will increase. In addition, in an economic downturn, the demand for social housing in Brent is expected to rise, creating an additional pressure on the housing provision. Following the structure of the housing service area in 2011/12, a new	15	Specific scope still to be discussed with management.	Kevin Coleman – Rehousing Manager/ Laurence Coaker – Head of Housing Solutions Perry Singh – Assistant Director, Housing	Qtr4

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	structure with two main teams: Accommodation; and People, will go on live from April 2012.				
Building Control and Enforcement	All local Authorities have a duty of care within their Districts, for public safety arising from dangerous buildings or structures.	15	This work will focus on the assessment of building applications, income collection, pre and post inspections and enforcement and appeals.	Chris Walker – Assistant Director Planning and Development	Qtr1
STRATEGY, PARTNERSHIP AND IMPROVEMENT (25 DAYS)					
Partnership Management	The cuts in public spending will impact on the Council's ability to work in partnership with external organisations and other public sector organisations.	10	To be determined in discussion with management. This work will assess the process in place to manage the impact arising from the cuts in public spending and funds available for partners to deliver the services.	tbc	tbc
Public Sector Reform – Policy and Key Legislative Changes	With major changes taking place nationally and a number of responsibilities being transferred to local authorities, it will be key that the Council's policies are in line with the legislative requirement.	15	This work will assess the process in place to identify key legislative changes arising from Public Sector Reform and the Council's arrangements in implementing these changes.	tbc	tbc
OTHER AUDITS FOR CONSIDERATION					
Future of Cashiers Function		0		Margaret Read – Assistant Director of Customer Service Sade Adedoyin – FSC Income Team Leader	tbc
Recruitment	The recruitment function was	0	Audit of recruitment processes	Cara Davani –	tbc

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
	restructured as part of the wider restructuring of P&D in 2011. The performance of and delivery models used within the recruitment team are subject to review in order to introduce a more effective service.		including CRB arrangements.	Interim Assistant Director People & Development	
HR	Efficient and effective management of work force is key to the successful operation of the Council from day to day functions and to implementation of key projects.	0	Exact scope will be determined through discussion with management. However, potential coverage includes sickness absence management.	Carla Assistant Director – People and Development	tbc
Employee Benefits	The review of employee benefits and introduction of one contract is a One Council project.	0	Audit of harmonisation of employee benefits council wide.	Carla Assistant Director – People and Development	tbc
Special Educational Needs (SEN)	In December 2010, the Once Council Programme Board commissioned a targeted specialist review of SEN to develop a business case for radical service improvement. The business case set out a number of short term and long term recommendations for improving SEN provision in Brent. Following this, phase 1 of this project has been completed in July 2011. Phase 2 of the project (focusing on long term improvement) is currently in progress.	0	Exact scope will be determined through discussion with management.	Carmen Coffey – Head of Communication & Support Services (CASS)	tbc
One Council Reviews of transport, SEN, and	One Council Projects include reviews of SEN, and Adult transport and these also have impact on the operation of	0	Exact scope to be discussed further with management.	Sue Harper – Director of Environment and	tbc

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Adult	Brent Transport Service.			Neighbourhood Michael Read – Assistant Director of Environment and Neighbourhood	
Comensura	Following on from the work to be completed in Q1 in respect of the process operated by Comensura, it is equally important that the recruiting managers across the Council are following the required process and undertaking all necessary checks.	0	Exact scope to be discussed further with management.	Raj Soni-alagh – Employee and Business Services Manager	tbc
Key Controls Assessment	Environment & Neighbourhood have undergone a major restructure in 2011/12.	0	This work will assess adequacy and effectiveness of the newly formed units within Environment & Neighbourhood. Exact scope to be discussed further with management.	Sue Harper – Director of Environment and Neighbourhood Michael Read – Assistant Director of Environment and Neighbourhood	tbc

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Fostering and Adoption	One of the key service objectives is to provide a stable, consistent and caring environment to children. Whilst ensuring that the children's needs are fulfilled through fostering and adoption where required, it will also be key that robust controls are in place to manage the foster care and adoption payments so to ensure that the financial resources are spent efficiently and effectively for the intended purposes.	0	<p>The Council's adoption service has been inspected in March 2012 and the fostering service is also due to be inspected in the next 12 months.</p> <p>We will consult the Interim Head of Replacement to determine how best the Internal Audit work can assist in strengthening the control environment. Exact scope is therefor to be determined through discussion with management. However, potential areas of coverage are as follows:</p> <ul style="list-style-type: none"> • Foster and Adoption payments; • System for fostering and adopting children. 	<p>Graham Genoni – Assistant Director, Social Care</p> <p>Hilary Brooks – Interim Head of Replacement</p>	tbc
OTHER					
Brent Housing Partnership (BHP)	See separate BHP Plan	154	<p>Draft Annual Plan has been formulated and is being presented to BHP's Audit & Finance Sub-Committee for approval.</p> <p>The total number of days has increased slightly to take account of BHP's expanded role since the purchase of Granville New Homes.</p>	N/A	N/A
Risk Management	In order to achieve the Council's objectives and priorities, it is key that a robust Risk Management process is embedded across the Council.	10			

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Consultation, Communication and Reporting (Deloitte)	N/A	55	<p>To cover:</p> <ul style="list-style-type: none"> • Attendance by Deloitte management at meetings across the Council, for example Strategic Finance Group, Schools Causing Financial Concern, and Audit & Investigations Management meetings; • Deloitte management attendance at Audit Committee meetings and the production of progress reports for these; • 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; • Day-to-day liaison with the in-house Audit Manager; and • General administration around the Deloitte element of the Plan, including the scheduling of work and monitoring of performance against the KPIs. 	N/A	Throughout the year

Audit	Link to the ANA / Basis for Inclusion	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
Follow-Up	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.	55	Completion of follow-up work in order to determine the extent to which previously raised recommendations have been implemented. This will be done as part of the rolling follow-up programme, into which all recommendations raised are added.	N/A – dependent upon each internal audit to be followed-up	Across the year
Office Move	In preparation to the move to the new Civic Centre, some days have been put aside to deal with archiving files and new ways of working.	10		N/A	Across the year
Contingency	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.	24	To be allocated to any new developments or new / emerging risk areas during the course of the year. 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 2013/14.	N/A – dependent upon work required	N/A – dependent upon work required
Total		1,200			

Table 2 – IT Plan

Audit	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
IT				
Full Application Audit Oracle Financials – Single Accounting System	12	This audit will cover the application controls for the Oracle Financial 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 Jeb Suresh – Principle Oracle Consultant	To be confirmed
Operating System Audit Oracle Financials - Single Accounting 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.	Stephan Conaway – Assistant Director , Information Technology Conrad Chambers – Head of IT Service Delivery	To be confirmed
Northgate Sx3 – Housing Benefits System	10	This work will assess the control process built within Northgate Housing Benefits System.	Conrad Chambers – Head of IT Service Delivery Chris Shallis – Head of Applications	To be confirmed
Automated Customer Contact (One Council Project)	10	Exact scope to be determined through discussion with management. However this work will focus on the IT infrastructure relating to the implementation of Automated Customer Contract.	Stephan Conaway – Assistant Director , Information Technology	To be confirmed
Abacus	10	This audit will cover the application controls for the Abacus 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 Chris Shallis – Head of Applications	To be confirmed

Audit	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
IT service Management (Information Technology Infrastructure Library, ITIL, V3 Gap Analysis)	15	The ITIL is a set of good practices for IT service management that focuses on aligning IT services with the needs of business. This work will assess the Council's current position against good practices and identify any gaps that need to be addressed to provide robust IT service management.	Stephan Conaway – Assistant Director , Information Technology Conrad Chambers – Head of IT Service Delivery	To be confirmed
Wireless Networks	15	This work will focus on wireless networks security.	Stephan Conaway – Assistant Director , Information Technology Conrad Chambers – Head of IT Service Delivery	To be confirmed
Virtual Desktop Infrastructure (VDI) Project – Audit presence	20	This audit assurance approach will provide a fully embedded independent assessment of internal controls for this high profile and business critical project. The audit work, which is carried out on a regular basis throughout the project lifecycle, will cover: Regular attendance at project board meetings; Vouching project governance arrangement effectiveness; Confirming management standard compliance levels; and Monthly audit transition activity checks, and risk management issue exception updates at the project boards.	Stephan Conaway – Assistant Director , Information Technology	Across the year
Civic Centre IT Controls	20	Exact scope to be determined through management. However, this work will focus on the planned IT controls in the new Civic Centre.	Stephan Conaway – Assistant Director , Information Technology	To be confirmed
Follow up of previous IT audits	12	Completion of follow-up work in order to determine the extent to which previously raised recommendations have been implemented.	N/A – dependent upon each internal audit to be followed-	Across the year

Audit	Days	Proposed Coverage	Initial Key Contact	Proposed Timing
		This will be done as part of the rolling follow-up programme, into which all recommendations raised are added.	up	
TOTAL	132			

Appendix B – Audit Needs Assessment

The output from the ANA process is documented in nine tables over the following pages, one at corporate level and one for each of the Departments.

Corporate

Internal Risk Factors

Achievement of Objectives - What are the Council's key objectives?

One Borough – *Creating a sustainable built environment that drives economic regeneration and reduces poverty, inequality and exclusion. This will be achieved through:*

- *Driving economic opportunity and regeneration;*
- *Protecting environment;*
- *Greater access to affordable housing; and*
- *Increasing sports, leisure and culture facilities.*

One Community – *Providing excellent public services which enable people to achieve their full potential, promote community cohesion, and improve our quality of life. This will be achieved through:*

- *Reducing unemployment and low incomes;*
- *Supporting children and families;*
- *Enabling young people to thrive;*
- *Greater personal choice and independence in adult social care;*
- *Reducing crime and the fear of crime; and*
- *Address health inequalities and the gap in life expectancy.*

One Council – *Improving services for residents by working with our partners to deliver local priorities more effectively and achieve greater value for money from public resources. This will be achieved through:*

- *Consistent engagement with local communities; and*
- *Achieving organisational efficiency and service improvement.*

In addition to the three key slogans above, the Council is also responsible for ensuring that robust and effective emergency and business continuity plans are in place.

Compliance with legislation - What are the key pieces of legislation and internal regulations from a corporate perspective?

- Local Government Act 2000
- Data Protection Act 1998
- Freedom of Information Act 2000
- Health & Safety at Work Act 1974
- Brent Council's Standing Orders
- Council's Financial Regulation

Income/ Expenditure - What are the key areas of income and expenditure (not duplicating those covered for each Department)?

- Current Budget Requirement approx £268m, forecast £270m, resulting in approximately £2m overspend. This will be met by the balance brought forward (including the contribution of £2.5m from the 2011/12 budget to this balance). The balance is approximately £10m and will result in approximately £8m to be carried forward into 2012/13 onwards. (Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)
- Savings required for the next four years are as follows:

	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000
Service Savings	2,617	2,617	2,617	2,617
One Council Programme Savings	8,841	14,755	14,755	14,755
Total	11,458	17,372	17,372	17,372

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- The cost of Civic Centre Project is approximately £100m in total but in the long term centralising council services is expected to decrease the running costs of the council by approximately £2.5m per year.

Changes to the organisation – What are the key changes taking place from a corporate perspective? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- Staffing Review and Restructure;

- *Customer Contact;*
- *Civic Centre (June 2013);*
- *Finance Modernisation Project (Single Accounting System)*
- *Oracle HR/Payroll.*

Key Organisational Projects – *What are the key projects taking place at a corporate level?*

Once Council – To make departmental and professional boundaries less important and to make internal and external partnership working the natural and expected way of doing business. To reduce waste, duplication, and inefficiency and optimise performance across the Council.

Once Council Programme are split into four categories:

- *Cross-council projects;*
- *Multi-department projects;*
- *Single department projects; and*
- *Partnership projects.*

Cross-council projects consists of the following:

- *Structure & Staffing Wave 1 (Completed);*
- *Structure & Staffing Wave 2 (Awaiting closure);*
- *Finance Modernisation (Completed);*
- *Income Maximisation (Completed);*
- *Temporary Labour (Awaiting closure);*
- *Future Customer Service;*
- *Strategic Procurement Review;*
- *Review of Employee Benefits;*
- *Civic Centre (including Move to the Civic Centre);*
- *Review of Admin Support; and*
- *Project Athena – Phase 1 HR/Payroll.*

In addition to the above, there are West London Alliance Projects/Programmes as follows:

- *West London Procurement Board;*

- *ASC Efficiencies Programme;*
- *Children's Social Care Efficiencies Programme;*
- *WLA Transport Efficiencies Programme;*
- *West London Property and Asset Programme; and*
- *Housing Efficiencies Programme.*

External Risk Factors

Economic – What areas are particularly being impacted by the general economic downturn, from a corporate perspective?

- *Local Government Settlement cuts;*
- *Reduction in overall grants income;*
- *Debt recovery may be adversely affected as a result of economic decline impacting residents/trade customers;*
- *Increase in unemployment may increase residents claiming benefits;*
- *Current economic climate may create opportunity for chargeable services.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact the Council as a whole?

Localism Bill

Equality Act 2010 – General Duty to:

- *Eliminate unlawful discrimination, harassment and victimisation;*
- *Advance equality of opportunity between different groups; and*
- *Foster good relations between different groups.*

As part of the above, there are there key tasks as follows:

- *Transparency and Publication of Information;*
- *Action planning and Setting and Monitoring objectives; and*
- *Assessment of Impact.*

Climate Change Bill including CRC (Carbon Reduction Commitment)

Capital Finance Regulations (Amended 2010)

International Financial Reporting Standards (IFRS)

Fraud Risk – Are there any specific factors to consider with regard to fraud risk from a corporate perspective?

It is generally accepted that, in hard economic times, the risk of fraud goes up. In addition, the element of change can be a key driver of fraud. There are a number of factors to consider:

- Increased financial pressures can increase the need for people to commit fraud, both staff and residents/suppliers;*
- Changes to working practices / new systems creating opportunities to commit, either due to actual weaknesses in controls, or a perception that they are not yet embedded and hence they won't be found out; and*
- Restructuring / job losses resulting in lower levels of morale amongst staff, and a reduced commitment to the organisation.*

Children and Families

Achievement and Inclusion/ Children's Social Care/ Policy and Performance

Internal Risk Factors

Responsibility/Types of Services Provided

The Children and Families department has overall responsibility for improving outcomes for all Brent's Children, particularly the most vulnerable. The department works directly with children, parents and carers, schools, children's centres and a wide range of partners to improve the life chances and choices of young people and adults.

Current initiatives include the provision of sufficient high quality school places, embedding locality based integrated working, narrowing the gap in attainment and supporting our most vulnerable children to overcome the barriers which prevent them from achieving their full potential.

Achievement of Objectives/Reference to the Borough Plan - What are your key objectives?

As set out in the Borough Plan, the key objectives for the department are as follows:

- *Support children who find it most difficult to succeed educationally;*
- *Work with looked after children, and those with special educational needs or disabilities, to help them achieve their potential;*
- *Aim to build at least one new high school and one primary school, while expanding existing capacity;*
- *Lobby central government for the resources to build new expand and re-build schools;*
- *Have a range of extended services and achieve accreditation as Healthy Schools at all schools; and*
- *Invest in early years services and increase access to childcare.*

In addition to the above, the department also aim to enable young people to thrive through the following:

- *Develop neighbourhood projects that tackle a lack of activities for young people through our Ward Working initiative;*
- *Review the Council's service provision to ensure all areas of the borough have relevant and engaging activities; and*
- *Continue to work with young people to improve the dedicated young people's website, Bmyvoice.*

Compliance with legislation - What legislation is relevant to you in your Department?

- *Children's Act 1989, and 2004*
- *Education Act 1996 and 2005*
- *Childcare Act 2006*
- *The Special Educational Needs and Disability Act 2001*

- Department of Education Statutory Reporting requirements
- Data protection Act 1998
- The Academies Act 2010

Income/ Expenditure - What are your key areas of income and expenditure?

- Current Budget approx £56.7m, forecast £56.8m, resulting in approximately £100k overspend.
- Ring fenced Dedicated Schools Grant (DSG) for 2011/12 was £236.5m. This is treated separately from the above.
- In addition to DSG, the Council is also responsible for allocating of Pupil Premium. For 2011/12, overall allocation for Brent was £5.258m.

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- SEN Transport Expenditure – approx £3-4m
- Children's External Placement Costs approx £14-£15m

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

In addition to the Council wide changes such as staffing review and restructure projects, there are further changes including the introduction of Common Assessment Framework, and the launch of Locality Services.

Education Finance are currently in a process of consulting schools regarding the devolved funding formula and 2012/13 or 2013/14 will see some changes to how some funds area allocated across schools.

The responsibility for young people with disabilities will transfer to Adult Social Service at the age of 14 to enable the process of preparing for adulthood to begin sooner. This will require joint effort between Adult Social Service and Children and Families.

Key Organisational Projects - We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- **Children's Services Transformation- Children's Social Care** (Tranche 2);
- **SEN Review Phase 1** (Completed)– looks to expand local specialist educational provision for children and young people with high-level, special educational needs as a more cost-effective response to rising demand and budgetary pressures;
- **Early Years, Localities& Placements;**
- **SEN Review Phase 2;**
- **Children with Disabilities; and**

- **Review of School Improvement Service.**

In addition to the above, there are multi-department One Council Projects which affect Children & Families as follows:

- **Transitions into Adult Life; and**
- **Service for Young People.**

External Risk Factors

Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?

- *Private nursery providers may go out of business if income is impacted either as a result of decline in the income from commercial customers or a reduction in grants. This will then reduce the number of places available within Brent, impacting the sufficiency of places in relation to demand.*
- *Funding cut has seen the withdrawal of Building School for Future and schools may be left with buildings/facilities that do not meet the minimum standards expected.*
- *Economic downturn may result in an increased demand on the state funded education thereby pressuring the number of places available within Brent. In addition, this may also increase the risk of fraudulent applications for high performing schools.*
- *If funding cut results in fewer frontline service staff including social workers, there will be an increased risk of errors in judgement, staff being de-motivated, cutting corners to deal with the volume of caseload, and these may impact on the protection of children or effectiveness of early signal detection.*
- *Funding cuts may undermine Brent's capability to develop in borough SEN provision.*
- *With funding cuts also affecting school budgets/grants, schools may increasingly seek alternative income streams such as letting, chargeable out of school hours activities, and any other profit making activities. Regulating such activities in an efficient, effective and practical ways will become key in ensuring that schools will remain focused on its key objectives and that they manage risks associated with such activities.*
- *Related to above, it is becoming increasingly important for schools to manage their financial position due to budget constraints.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?

- **The Code of Practice for Local Authorities on Delivery of Free Early Years Provision for 3 & 4 year olds (Early Years Single Funding Formula)**

- **The School Admissions Code** (revised in 2009) – Prior to this, local authorities have only been responsible for administering out of year admissions in the past. However the Council is now responsible for the whole process, from receipt of applications, to offers and waiting lists for Schools and the Council will be required to liaise with Schools and other authorities.
- **Young People's Learning Agency (YPLA) funding** - Local authorities are now responsible for considering the risks to funding and the need for assurance in respect of their own direct provision, including local authority maintained schools with sixth forms. The chief financial officers within local authorities are now responsible for determining whether and how any work should be undertaken to enable them to make their grant returns to the YPLA.
- **The Academies Act 2010**
- **School Funding Reform**

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

- Foster Care Payments
- Schools (Procurement, Personnel Related, Theft)
- School Admissions
- Childcare benefits (free places)
- False grant claims submitted by private service providers/schools
- Misuse of ring-fenced funding such as SEN funding

Customer and Community Engagement

Communications/ Consultation/ Diversity and Community Cohesion/ Festivals/ Mayor's Office/ One Stop Service/ Registration and Nationality/ Ward Working

Internal Risk Factors

Responsibility/Types of Services Provided

Communications- *The Communication Team provide PR and strategic communications support for all non-political areas of the council including online, digital, social and traditional media. Most information that the Council publishes will go by the team and they are also responsible for the output of all council news as well as being the point of contact for media enquiries and responsible for online content.*

Consultation – *To ensure that all borough residents and service users are properly informed about the Council, its role, its policies and its performance so that they can take part in shaping and developing future services and setting proprieties.*

Diversity and Community Cohesion – *To ensure that services provided meet the varied individual needs and expectations of local people and that everyone has equal access to services, regardless of their race, heritage, gender, religious or non-religious belief, nationality, family background, age, disability or sexuality. To ensure that the Council's workforce represents the people they serve and to recruit, develop and retain the most talented people by valuing the varied skills and experiences they bring to Brent Council by investing in their training and development, by treating staff fairly and equitably, by combating harassment and discrimination at work, and by encouraging an honest and open culture which values the differences.*

One Stop Service (OSS) – *To provide residents and visitors to Brent with access to and information on a wide range of council services. OSS is the first point of contact for public council enquiries.*

Registration and Nationality – *To undertake the instructions by the General Registrar Office in respect of registration of births, marriages, and deaths. To provide nationality checking services for British citizenship and conduct British citizenship ceremonies.*

Ward Working – *To find out what concerns residents have about their area and how they would like it to be improved. Ward Working take a partnership approach to problem solving and work with local councillors in their role as community leaders to priorities issues and address residents' top concerns. Each of the 21 wards in Brent has an annual budget of £20k. The money is for one-off projects that will tackle issues in new and innovative ways, not to substitute for things that should be done anyway.*

In addition to the above, the department also includes Festivals Team and Mayor's Office.

Achievement of Objectives/Reference to the Borough Plan - What are your key objectives?

As set out in the Borough Plan, one of the key priorities is to embed consistent engagement with local communities within Brent and empower local people by providing more opportunities to get involved. The new Brent wide Engagement Strategy sets out the ambition of the Council and partners to inform, consult, engage and involve the communicates in all aspects through the following:

- *Continue to distribute The Brent Magazine to households regularly;*
- *Use the Council's Residents' Attitude Survey and Citizen's Panel to measure residents' satisfaction, and respond to concerns raised;*
- *Focus on Councillors working in their communalities through Ward Working;*
- *Put more transactional services onto the Council's website so users get the response they need at a time convenient to them;*
- *Encourage residents to participate in overview and Scrutiny Panels; and*
- *Become a beacon of best practice for ensuring equality of opportunity.*

In addition to the above, the Council also aims to achieve organisational efficiency and service improvement through the following:

- *Redesign customer contact arrangements so that more enquiries and requests will be resolved on first contact;*
- *Continue working with public and voluntary sector partners to identify how the Council can collectively make best use of public spending;*
- *Set a target for 90 per cent of residents to be satisfied with their area as a place to live and 85 per cent to be happy with how the Council runs the borough; and*
- *Become a smaller but more effective organisation, focused on responding to residents' needs.*

Compliance with legislation - What legislation is relevant to you in your Department?

- *Brent Council Corporate Communication Guidelines*
- *Brent Council Inclusive Communications Guidelines*
- *Data Protection Act 1998*
- *Freedom of Information Act 2000*
- *Equality Act 2010*
- *The Disability Discrimination Act*
- *The Births and Deaths Registration Act*
- *The Legitimacy Act*
- *The Marriage Act*
- *The Registration Act*
- *The General Registrar Office Instructions*

- *The Environmental Information Regulations*
- *The Re-use of Public Sector Information Regulations 2005*

Income/ Expenditure - What are your key areas of income and expenditure?

- *Current Budget approx £7.040m, forecast £7.240m, resulting in approximately £200k overspend.*

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- *Registration and Nationality Service generates approximately £670k from registration fees and holding ceremonies.*
- *Ward Working budget of approximately £400k per annum distributed across 21 wards for one off projects.*

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- *In addition to the Council wide changes such as staffing review and restructure projects, there are further changes including the development of web portal for self service facilities, and the introduction of IP Telephony.*
- *The restructure has seen Registration and Nationality Service moving into this department from Legal.*
- *The department have a number of services which generated internal income from the other Departments. With the Council moving away from Internal Charges, the department's income will be affected and meeting the financial target for income will become a challenge.*
- *Following the implementation of the customer journey programme, some service related tasks have now been transferred to One Stop Shop staff including initial assessment for customers applying for reablement services.*

Key Organisational Projects - We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- *Move to Civic Centre*
- *Development of Willesden Green Library Centre and further three contact points for customers*
- *Reshaping Customer Contact Project*

External Risk Factors

Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?

- *With Economic downturn, the number of residents requiring the Council's support may increase including application for benefits. It will therefore become key that the level of avoidable contacts is kept to minimum and any queries are handled in*

an efficient manner.

- *With the budget cuts and reduced amounts of money being available, consultation with residents will also become key in determining the priorities of how the money is to be used.*
- *The budget cuts have and will continue to introduce a number of changes to the way the Council operates and consulting and informing residents of the changes will become increasingly important to a successful delivery of the new process.*
- *With the budget cuts, service performance may decline and this will have immediate impact on customers. Balancing quality and productivity will be key.*
- *With Economic downturn and the pressure to save cost on training, there will be some conflicting priorities as training is key in areas such as Registration & Nationality.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?

- *Equality Act 2010 – A new process will be in place by 31 July 2011.*

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

- *Misappropriation/misuse/loss of blank certificates*
- *As part of Reshaping Customer Contact Project we understand that Customer Services may take the role of undertaking financial or eligibility assessment using a pool of specialist staff. With the economic downturn, there will be an increased risk of fraudulent applications to receive benefits or free/subsidised care services so it will be key that adequate process is put in place to facilitate robust assessment.*

Environment and Neighbourhood

Environment and Protection/ Neighbourhood Services/ Projects and Policy

Internal Risk Factors

Responsibility/Types of Services Provided

Environment and Neighbourhood department provide a wide range of front-line services focused on ensuring Brent is a clean and well-maintained borough and a healthy, safe and enjoyable place to live. The department take a corporate lead on:

- The 'Green Agenda' developing borough-wide plans to reduce Carbon emissions, increase sustainable transport options and reduce waste and increase recycling; and*
- Work to ensure that a lasting legacy is created for the borough as a result of the London 2012 Olympic and Paralympics Games.*

The department is also responsible for developing a neighbourhood approach to service delivery alongside Councillors and other key service providers ensuring local people have the opportunity to influence services in their local area.

The environment and Protection division works to protect the environment and improve the quality of life for local residents by working with contractors to provide services such as street cleaning, waste collection, street lighting and parking. The division is also responsible for regulating activities to protect local people through Trading Standards, Health, Safety and Licensing, Emergency Planning and Environmental Health Teams.

The Neighbourhood Services division leads on developing and delivering the Council's cultural offer for the borough through the provision of parks and open spaces, libraries, the Brent museum and by providing a range of sporting and arts activities. The division also work with partners to improve highways, reduce traffic congestion and improve the quality of public transport and cycling and walking networks.

Achievement of Objectives/ Reference to the Borough Plan - What are your key objectives?

As set out in the Borough Plan, one of the key priorities for the Council is to protect the environment through the following:

- Reducing the Council's CO2 emissions by 25 per cent by 2014, by improving energy efficiency in council buildings, encouraging public transport use, reducing business travel, promoting car clubs and cycling facilities, and using alternative sources of energy;*
- Making sustainable choices when purchasing goods and services, and promote the work to f the Brent Fairtrade Network;*
- Increasing recycling and composting to 60 per cent by 2014;*
- Collect bulky waste free of charge and where possible reuse or recycle items;*
- Supporting people who choose cars with lower emission levels;*

- *Prosecuting those who spoil streets within Brent;*
- *Improving the wardens service and develop new sports and physical activities, particularly for older people, children and young people;*
- *Improving roads, increasing safety, particularly where it affects children; and*
- *Lobbying the Mayor of London on transport issues including high-speed but services connecting outer London town centres.*

In addition to the above, the Council also aims to increase sports, leisure and culture facilities through the following:

- *Promoting Brent's joint Sports and Physical Activity Strategy to increase the numbers taking regular exercise;*
- *Reviewing Brent's library service to create a network of modern libraries;*
- *Working to provide a new third swimming pool serving the north of the borough and to improve the centre at Bridge Park; and*
- *Through the Borough's Cultural Strategy, aim to provide better venues and attract more funding for cultural activities.*

Compliance with legislation - *What legislation is relevant to you in your Department?*

- *Public Health Act 1936*
- *Health & Safety at Work Act 1974*
- *Road Traffic Act 1960*
- *Road Traffic Acts 1988 and 1991*
- *Road Traffic Regulations Act 1967*
- *Road Traffic Regulations Act 1980*
- *Highways Act 1980*
- *Traffic Management Act 2004*
- *Climate Change Act*
- *Environmental Protection Act 1990*
- *Clean Neighbourhoods and Environment Act 2005*
- *Code of Practice on Litter and Refuse 2006*
- *Household Waste Recycling Act 2003*
- *Refuse Disposal Amenity Act 1978*
- *Environmental Protection (Duty of Care) Regulations*

- *Controlled Waste Regulations*
- *Animal By-products Regulations*
- *End of Life Vehicles Regulations 2003*
- *The Landfill Allowance and Trading Scheme Regulations 2004*
- *Hazardous Waste Regulations 2005*
- *The Waste (Household Waste Duty of Care) Regulations 2005*
- *Waste Electrical and Electronic Equipment (WEEE) Regulations 2006*
- *The Waste Management (England and Wales) Regulations 2006*
- *Environmental Protection (Waste Recycling Payments) Regulations 2006*
- *Site Waste Management Plan Regulations 2008*
- *Waste Strategy for England 2007*
- *Traffic Management Act 2004*
- *Code for Sustainable Homes*
- *Eco Schools*
- *Sustainable Schools Strategy 2006*
- *Brent Climate Change Strategy*
- *ISO14001*
- *ISO9001*
- *Environmental Information Regulations 2004*
- *The London Plan*
- *The Mayor of London's Waste Strategy*
- *West London Waste Authority Municipal Waste Management Strategy*
- *Brent Municipal Waste Management Strategy*
- *Corporate Environmental Policy*
- *Brent Climate Change Strategy*

Income/ Expenditure - What are your key areas of income and expenditure?

- *Current Budget approx £39.95m, forecast £40.14m, resulting in approximately £200k overspend.*

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- *Veolia Contract (refuse collection, recycling and street-cleaning) – approximately £16m in 2010/11 and 2011/12, and this is expected to reduce to approximately £14m in 2012/13.*
- *Section 52 (9) charges – approximately £300k per year.*
- *PCN income – approximately £4m per year.*
- *On street meter income – approximately £3m per year.*
- *Highways expenditure on potholes and patching – approximately £1m per year.*

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- *In addition to the Council wide changes such as staffing review and restructure projects, Streetcare will undergo a service structure review restructure in June 2011. The restructure will entail both people change and change in systems. The restructure that has already taken place and also the new phase will see a loss of knowledge and skills and it will be important to ensure that any critical knowledge and skills remain within the service. This will require a system to identify key knowledge/skills and put contingency and/or hand over plans in place.*
- *The launch of London Operational Permit Scheme in January 2010.*
- *The department is looking into the option of shared services with Ealing and Harrow in some areas such as highways, trading standards and other regulatory services.*
- *Parking contract is due for re-tender in 2012/2013.*
- *Waste Management contract with Veolia has been revised following the completion of Waste Strategy Review. In order to achieve saving target, the revised contract brings reduced service level. It will be key that impacts on residents and local environment are closely monitored and actions are taken promptly to remedy any issues whilst sustaining the reduced cost.*
- *Policy, Information & Performance for Environment and Neighbourhood Service have now been transferred over to Strategy, Partnership & Improvement.*

Key Organisational Projects - We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- *Waste Strategy Review (Waste & Street Cleansing)*

- *Veolia Contract Review*
- *Carbon Management Programme*
- *Libraries Transformation Project (closure of libraries)*

External Risk Factors

Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?

- *In economic downturn, parking income may be affected from both PCN and parking fees. Licence income such as skip & Hoarding licences may also reduce if less works are completed. On the other hand it may create an opportunity for the Council's chargeable services if they can provide better Value For Money than the private services such as leisure centres (gym facilities).*
- *Large part of street care services and parking are operated by contractors (Veolia and APCOA, for example). In economic downturn, contractors will also be affected and the quality (due to a lack of training and supervision)/motivation (pressure arising from needing to deliver more) of their staff may cause issues. In addition, going concerns of the contractors will also have impact on the Council's ability to deliver the required services.*
- *The department receives various grants and these may be cut/reduced.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?

- *Equality Act 2010*

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

- *Misappropriation of street meter income.*
- *Fraudulent charges made by contractors.*
- *Misappropriation of planning income.*
- *Fraudulent waiver/cancellation of PCNs.*
- *Misappropriation of membership fees for leisure/sports centres.*

Finance and Corporate Services

Audit and Investigation/ Exchequer and Investment/ Financial Management/ Financial Services Centre/ People and development / Information Technology/ Revenues and Benefits

Internal Risk Factors

Responsibility/Types of Services Provided

Finance and Corporate Services consists of seven divisions including Audit and Investigation, Exchequer and Investment, Finance Service Centre, Financial Management, Human Resources, Information Technology, and Revenues and Benefits.

Finance and Corporate Services is deeply involved in ensuring that the One Council Programme delivers a sustainable financial position in the longer term.

Achievement of Objectives/ Reference to the Borough Plan - *What are your key objectives?*

As set out in the Borough Plan, one of the key priorities is to achieve organisational efficiency and service improvement. One Council Programme has been designed to reduce the operating costs of the Council through centralising operations that can be shared so that the Council can deliver efficiency savings while minimising the impact on front line services.

Compliance with legislation - *What legislation is relevant to you in your Department?*

- *Data Protection Act*
- *Freedom of Information Act*
- *The Disability Discrimination Act*
- *Sex Discrimination Act*
- *Equality Act 2010*
- *International Financial Reporting Standards(IFRS)*
- *Council Tax Act 2006*
- *Value Added Tax Act*

Income/ Expenditure - *What are your key areas of income and expenditure?*

- *Current Budget approx £14.36m, forecast £14.51m, resulting in approximately £150k overspend.*

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- *Council Tax – approximately £100m per year.*

- *NNDR – also approximately £100m per year.*
- *Income recovered from successful prosecution.*
- *Treasury Management*
- *Total Payroll costs (excluding all Schools costs) – approximately £125m in 2009/10.*

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- *Launch of Financial Services Centre.*
- *Single Accounting System (Oracle) went on live since September 2010.*
- *IT and Human Resources have joined the department from Business Transformation. There is a dependency on key staff with specialist skills and knowledge including high agency staff on technology.*
- *With the re-organisation taking place, maintaining employment relations will become key for HR. In addition, the introduction of the new system in April 2010 is expected to see improved information relating to sickness and annual leave.*
- *With the risk of fraud increasing with the current environment, robust controls will be required in respect of conflicts of interests.*
- *There is a plan to move from Interact (Payroll/HR system) to Oracle.*
- *Although Capita has been re-appointed to provide services in relation to council tax and NNDR, some Brent staff will transfer to Capita from 2011/12. Also the contract fee is due to be reduced and it will be key that the collection and income level are maintained whilst the savings are made through the reduced fee.*
- *Increasing need for IT security including laptop encryption.*
- *The responsibility of risk management has been transferred from Legal and Procurement.*

Key Organisational Projects

We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- *Finance Modernisation Project*
- *Income Generation*
- *Review of Employee Benefits*
- *Launch of IP Telephony*

External Risk Factors

Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?

- *Economic downturn will increase the level of benefits application and may reduce the recoverable revenue. In addition, if staff members responsible for processing financial transactions including invoices as well as benefit applications, are pressured due to resource restriction, it may increase the risk of error.*
- *With the current economic downturn affecting the most of suppliers/businesses the Council deal with, late payments may have more significant impact on their going concern/business continuity.*
- *Treasury Management is also affected due to low return of investments.*
- *On the other hand, with the current environment, there may be an increased opportunity to recruit further specialists if needed.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?

- *Value Added Tax (Amendment) Regulations 2011)*
- *Equality Act 2010*
- *The Council Tax (Demand Notices) (England) Regulations 2010*
- *The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2010*
- *There will be some changes to CRB*
- *Welfare Reform Bill 2011*
- *White Paper 'Universal Credit: welfare that works'*
- *Changes made to Local Housing Allowance from April 2011*
- *Housing Revenue Account (HRA) Reform will impact on Treasury Management*

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

It is generally accepted that in hard economic times fraud risk goes up. In particular, Finance and Corporate Services may experience increased number of fraudulent benefit claims, increased referrals for investigation, increased risk of fraudulent payment, or misappropriation of income.

Adult Social Services

Community Care/ Policy and Performance

Internal Risk Factors

Responsibility/Types of Services Provided

Community Care work in partnership with the local health service and the independent and voluntary sector aim to help vulnerable people lead lives which are as independent and full as possible.

Achievement of Objectives/ Reference to the Borough Plan - What are your key objectives?

As set out in the Borough Plan, the Council aims to :

The Council also aims to provide greater personal choice and independence in adult social care through the following:

- Encourage more of our social care clients to use direct payments;*
- Work with the health care sector to reduce the number of people whose transfers from hospitals are delayed;*
- Improve the buildings and facilities for the day care centres and residential homes;*
- Streamline the assessment process;*
- Review the charging policy to ensure it is fair;*
- Work with other west London authorities to maximise the Council's budgets through joint procurement and shared services.*

Compliance with legislation - What legislation is relevant to you in your Department?

- The Mental Capacity Act 2005*
- The Health and Social Care Act 2008*
- The Community Care, Services for Carers and Children's Services (Direct Payments) (England) Regulations 2009*
- The National Health Service and Community Care Act 1990*
- The Fair Access to Care Criteria (FACS)*
- The National Framework for NHS Continuing Health Care and NHS Funded Nursing Care.*
- Disability Discrimination Act 2005*
- Information/Guidance provided by Care Quality Commission*

Income/ Expenditure - What are your key areas of income and expenditure?

- Current Budget approx £91.97m, forecast £92.47m, resulting in approximately £500k overspend.*

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- *Adult Social Care Cost (Physical, Mental and learning disabilities, and older people)*
- *Client contributions*

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- *Introduction of Self Directed Support, Personal Budgets, and Reablement.*
- *Whilst the eligibility and accessibility to the service will remain the same, Adult Social Service will be required to operate tougher filtering process particularly around people with moderate needs are likely to be affected.*
- *Closure of Day Centres.*
- *Responsibility of issuing blue badges has now been transferred to a company external to the Council from January 2012.*
- *Housing have now moved to another Service Area.*

Key Organisational Projects - We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- *Adult Social Care – Customer Journey*
- *Adult Social Care Transformation – Reablement and Self Directed Support*
- *Adult Social Care – Direct Services (Learning Disabilities)*

External Risk Factors

Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?

- *With economic downturn, the number of people requiring housing and social care assistance may increase if they are no longer able to afford the costs themselves and this will increase the volume of assessments that the department has to deal with.*
- *With economic downturn, homelessness may increase and subsequently cost of temporary accommodation will increase.*
- *Home care provision is delivered by external service providers and if they cannot sustain the quality and capacity, or go out of business, the provision of home care services may be disrupted. In addition, the contract is due to be reviewed.*
- *Partnership working with National Health Service (PCTs) will create an opportunity but also poses a challenge due to conflicting priorities between the Council and PCTs.*

- *In some areas, Adult Social Service will have to rely on voluntary sector to deliver the required services.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?

- *The North West London Hospitals National Health Service Trust (Transfer of Trust Property) Order 2011*
- *Equality Act 2010*
- *Care Quality Commission has moved to self assurance approach from undertaking inspections.*

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

- *Freedom Passes*
- *Fraudulent applications for social care*
- *False financial information provided for financial assessment*
- *Fraudulent claims from voluntary/private organisations.*
- *Inappropriate use of Direct Payments*

Legal and Procurement

Legal/ Procurement/ Democratic Services

Internal Risk Factors

Responsibility/Types of Services Provided

The Legal and Procurement Directorate consists of three divisions; Democratic Services; Legal; and Procurement, and have overall responsibility for the procurement strategy and policy across the Council. The directorate ensures that the Council achieves the best possible service at the best possible cost from the suppliers that it works with across all services within the Council.

Achievement of Objectives/ Reference to the Borough Plan - What are your key objectives?

The key priority of the department is to provide expert and skilled specialist legal advice and support across all of the Council services ensuring that the Council operates to its powers and duties and ensuring clear governance and accountability.

In addition, the department also aims to provide an excellent committee service and support for its members ensuring that democracy is real across the organisation. The election team also ensures that elections are managed and run efficiently and effectively across the Borough.

In addition to the above, Procurement Strategy 2010 – 2014 indicates the following targets:

- *£13.7m savings in 2011/12;*
- *£16.5m savings in 2012/13; Electronic invoicing implemented by the of financial year 2011/12;*
- *To re-design the way LBB trades with its suppliers to drastically reduce the number of invoices generated which costs LBB around £4m pa to process;*
- *A 50% reduction in overall supplier numbers by end of financial year 2011/12; and*
- *Implementation of a Category Management Approach aligned with departmental objectives.*

Compliance with legislation - What legislation is relevant to you in your Department?

Given the nature of service provided, any legislation that apply to the other departments will also be relevant to this department. In addition, there are further legislations that are specifically relevant to this department including:

- *European Procurement Directives*
- *Public Contracts Regulations 2006*
- *The Public Contracts and Utilities Contracts Regulations 2008*
- *Council's Financial Regulation*

Income/ Expenditure - What are your key areas of income and expenditure?

- Current Budget approx £1.567m, forecast £1.704m, resulting in approximately £137k overspend.

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- Income from the other council departments. (Internal Charges)
- Income from external customers for legal advice
- Cost of specialist knowledge (qualified staff)
- Council Elections – approximately £400k

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- New Head of Procurement was appointed in 2011
- During 2011/12, Procurement has undergone a restructure and rebranding and the Corporate Procurement Centre has been launched.

Key Organisational Projects - We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- Strategic Procurement Review – The key aims and objectives of this review was to:
 - Establish a fully operational Corporate Procurement division that leads and supports procurement activities across the council and with other partners
 - Ensure that the council's compliance with procurement procedures and processes provides a framework for the council to carry out effective contract management and support service to deliver operational budget saving
 - Introduction of I Procurement to Brent.

External Risk Factors**Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?**

- With economic downturn, the number of housing litigation, prosecutions, commercial litigation may will increase. In addition, as the service users are also affected and defaulting payments, the need for debt recovery advice may also increase.
- In addition to the above, the level of information request under the Freedom of Information Act may increase.
- With economic downturn, contractors will also be affected and the quality (due to a lack of training and

supervision)/motivation (pressure arising from needing to deliver more) of their staff may cause issues. In addition, going concerns of the contractors will also have impact on the Council's ability to deliver the required services.

- *There will be opportunities to review the contract to obtain cheaper prices/better deals due to increasing competition.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?

- *Equality Act 2010 (due to the number of judicial reviews that the Council may be subject to)*
- *Academies Act 2010 (increased enquiries from Schools considering becoming academies)*
- *Bribery Act 2010*

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

- *Intentional non compliance with the procurement requirements to gain personal benefit.*

Regeneration and Major Projects

Civic Centre/ Housing/ Major Projects/ Planning and Development/ Policy and Delivery/ Property and Assets

Internal Risk Factors

Responsibility/Types of Services Provided

The Regeneration and Major Projects department has been established to drive forward Brent's ambitious regeneration and capital programme in a coherent and co-ordinated way. It consist of six divisions including: Civic Centre; Housing; Major Projects; Planning & Development; Policy & Delivery; and Property & Assets. It should be noted that cross cutting corporate property and asset management was launched in April 2010. In addition, Housing have moved from Housing & Community Care Directorate to Regeneration and Major Projects during 2011/12.

The department will develop a long term regeneration strategy identifying how to deliver transformational changes across Brent.

The department has a diverse remit that encompasses planning, building new schools, affordable housing, property, transport strategy and employment.

Current major projects include Wembley, South Kilburn, Barham Park, North Circular Road, Crest Academy and delivering both the Civic Centre and a new Willesden Green Centre.

The department will professionally manage the Council's major projects, ensuring they are delivered to programme and budget. The department aims to develop a reputation for quality across the breadth of its work, helping to attract and retain the very best staff, and positioning Brent as leaders within the regeneration field.

As above, the department includes housing which oversees the quality of many private sector homes, give housing advice and support and provide for those who are in housing need.

The department is now also responsible for building control and planning.

Achievement of Objectives/ Reference to the Borough Plan - What are your key objectives?

As set out in the Borough Plan, the department aims to drive economic opportunity and regeneration through the following:

- Developing the new Civic Centre, a world class, environmentally sustainable, unique public building;*
- Provide 4,500 new homes by 201, with affordable housing accounting for 50 per cent of this figure;*
- Ensure that 25 per cent of all new build properties are suitable for families;*
- Reduce the numbers in temporary Accommodation;*
- Work with private landlords to improve rented accommodation and bring unused property back into use;*
- Improving Willesden Green Library Centre, providing more community facilities;*

- *Creating three further multi-use contact points across the borough;*
- *Working with the voluntary sector to develop a resource centre;*
- *Working with the private sector to create opportunities for more business, retail, housing and environmental improvements in South Kilburn and Harlesden;*
- *In consultation with residents redesign local housing and make better use of open spaces along the North Circular Road;*
- *Enhance the tourism and employment opportunities the 2012 Olympic Games offer*
- *Work with Camden Council to improve Kilburn High Road.*

In addition to the above, another key priority is to reduce unemployment/low incomes and reduce the numbers claiming out of work benefits to meet the London average while raising income levels, by 2014.

As set out in the Borough Plan, the focus will be on those who have been out of work for longest and provide them with the right skills and experience to gain employment and provide specialist support to those with a disability.

Compliance with legislation - *What legislation is relevant to you in your Department?*

- *Public Contracts Regulations 2006*
- *Health and Safety Act 1974*
- *European Procurement Directives*
- *Planning Act 2008*
- *Housing & Regeneration Act 2008*
- *London Olympic Games & Paralympics Games Act 2006*
- *London Democracy, Economic Development & Construction Act 2009*
- *Flood and Water Management Act 2010*
- *The Housing Grants Act 1996*
- *Greater London Authority Act 2007*
- *Housing Act 2004*
- *Housing and Social Care (Community Health and Standards) Act 2003*
- *Homelessness Act 2002*

Income/ Expenditure - What are your key areas of income and expenditure?

- *Current Budget and forecast are as follows:*

	<i>2011/12 Current Budget £'000</i>	<i>2011/12 Forecast £'000</i>	<i>2011/12 (Under)/Over spend £'000</i>
Housing	22.334	22.333	(1)
Regeneration & Major Projects	4.245	4.245	0
Regeneration & Major Projects Total	26.578	26.578	(1)

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- *Major Projects including Civic Centre – approximately £100m in total for the whole project.*
- *Cost of maintaining school buildings.*
- *Cost of Corporate Asset Management*
- *Temporary Accommodation Cost*

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- *Housing have joined Regeneration and Major Project during 2011/12.*
- *A number of inherited works exist following the restructure in 2010/11 and these are being reviewed and prioritised as these include large proportion of non statutory works.*
- *New Project Management Framework was launched during 2011/12 and this has been rolling out to all new projects.*
- *The introduction of Corporate Property Service Model.*

Key Organisational Projects - We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- *Civic Centre*
- *Willesden Green Library Centre*
- *Development of three further multi-use contact points.*
- *School Capital Programme*

External Risk Factors

Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?

- *With reduced grants available for capital or regeneration works, the department will have less money to achieve its priorities. This will then mean that the stakeholder consultations will become increasingly important to help ensure that scarce resource is used in the areas of priorities.*
- *With the Central Government's decision on grants, the rents will no longer be affordable for tenants and there will be a gap. Whilst discretionary allowance will be used to fill the gap to some extent this is not a sustainable solution and alternative solution will need to be put in place.*
- *The Council's job cuts will impact on the employment agenda.*
- *Due to staff shortage, consultants may be relied upon in the procurement process.*
- *In an economic downturn, social housing needs will increase. In addition, with the introduction of the housing benefits cap, alternative housing provisions will be required for those who are unable to afford to meet the gap.*
- *Planning income from major application may also reduce if residents generally have less money.*
- *In an economic down turn, inward investment may reduce.*

Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?

- *Equality Act 2010*

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

- *Given that the department will be working with the voluntary/private sector, there is an increased risk of fraudulent claims if the arrangements involve sharing money with these sectors. In addition fraudulent claims may also be made by local businesses if grants are provided.*
- *With construction works, there is an increased risk that works may intentionally not be completed to the required specification/standards to reduce costs.*
- *Intentional non compliance with the procurement requirements to gain personal benefit.*
- *Ineligible residents receiving social housing or conflict of interests in housing allocation.*

Strategy, Partnership and Improvement

Community Safety/ Complaints/ One Council/ Overview and Scrutiny/ Policy, Performance and Partnerships

Internal Risk Factors

Responsibility/Types of Services Provided

The Strategy, Partnerships and Improvement have overall responsibility for the strategic planning and policy development of the Council. The department lead the One Council Programme and have responsibility for the scrutiny and overview functions of the Council and for council wide complaints.

The department also take direct leadership of Community Safety which develops and helps implement the borough's crime reduction and community safety strategy in partnership with the police and other agencies.

Policy and Performance unit operate from within a 'hub and spoke' structure, with the Corporate Policy team located in the centre to maintain strategic alignment between local priorities and the corporate service planning framework. Individual specialist teams are also located within: Children and Families; Environment and Neighbourhood Services; Adult Social Services; and Regeneration and Major Projects.

Achievement of Objectives/ Reference to the Borough Plan - What are your key objectives?

As set out in the Borough Plan, one of the key priorities is to protect the public from crime through the following:

- Engaging with affected communities to reduce gun crime through intelligence led approaches;*
- Working with the police, focus on preventative programmes in schools;*
- Supporting domestic violence victims and their families to escape from violent situations;*
- With the Safer Neighbourhood Teams, aim to reduce residential burglary by focusing on known burglary locations and repeat offenders;*
- Focusing preventative work on young people most at risk of offending;*
- Lobbying local newspapers to stop the advertising of sex services and promote charities that help women leave prostitution; and*
- Improving the support available to people completing treatment for drug and alcohol addiction.*

In addition to the above, the department's objective is also to ensure that policies developed across all departments are strategically aligned and mutually reinforcing, as well as ensuring that key performance/management information aid decision making and service planning.

Compliance with legislation - What legislation is relevant to you in your Department?

- *Crime and Disorder Act 1998*
- *Data Protection Act 1998*
- *Corporate Complaints Policy*
- *Freedom of Information Act 2000*

Income/ Expenditure - What are your key areas of income and expenditure?

- *Current Budget approx £4.5, forecast £4.5m, resulting in break even at the year end.*

(Source: Report to Full Council 21 November 2011, First Reading Debate on the 2012-13 to 2015-16 Budget and medium Term Financial Plan)

- *Neighbourhood Safety Costs*

Changes to the organisation - Are there any changes taking place in your Department? (e.g. significant change in staffing, change of IT systems, changes in ways of working)

- *Performance Management Frame work is in the process of being reviewed and redesigned.*
- *Complaints process has been revised with defined reporting lines. From April 2012, the Council will be offering a streamlined complaints process designed to make it simpler and quicker for complaints to be resolved. The Council will be moving from a three stage to a two stage complaints process which will reduce the length of time it can take a complaint to be considered by 3 weeks.*

Key Organisational Projects - We are aware of the various One Council projects taking place, but is there any specific aspect of these which is particularly relevant to your Department, more so than others?

- *Rewarding Performance (Tranche 2)*
- *Public Protection Review (Tranche 3)*

External Risk Factors

Economic - Are there any areas of your operations which are particularly being impacted by the general economic downturn?

- *With funding cuts, partners working within Brent Community Safety Partnership are also likely to be affected and if their priority change, the existing arrangement may no longer work.*
- *In economic downturn, residents may experience increased level of crime due to reduced preventative activities or due to more people offending.*

- *Economic downturn may impact on resident's morale and as a result may increase a level of vexatious complaints.*





Regulatory - Are there any new pieces of legislation or regulatory requirements being introduced which impact on your Department?



- *Comprehensive Area Assessment has been abolished in May 2010.*
- *Localism Bill*

Fraud Risk - Are there any areas of potential fraud risk which you have identified within your Department, or which you are aware of as being a possible problem area on the basis of your awareness of issues that may have occurred in other boroughs?

- *None noted*

Appendix C – Audit Team and Contact Details

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