

Draft Internal Audit Plan 2020/21

	Audit	Audit Description and indicative scope	Quarter	Days
Cross Cutting Reviews				
1	Contract Management	A review of the overall risks and controls over contract management including <ul style="list-style-type: none"> • Contractor Performance (major contractors) • Monitoring and reporting • Contract register • Payments and penalties • Re-tendering • Contractor viability 	3	20
2	Complaints Handling	A review of the process and risks (across Council) including <ul style="list-style-type: none"> • Policy and procedures • Recording of complaints • Actions taken – immediate and long term • Payments process • Monitoring and reporting. 	4	15
3	Establishment control/ Leavers Process	A review of the risks and associated controls including: <ul style="list-style-type: none"> • Establishment control • Asset management • Data security • Access controls (physical and logical) 	2	15
4	Contractors and Temporary Workers	Review to assess the extent to which the Council has controls and processes in place to identify and monitor temporary workers including cost, appointment, vetting and the policies and procedures. Two separate outputs may be delivered on this review.	2	15

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Customer and Digital Service				
5	Council Companies	A review to consider risks and controls around <ul style="list-style-type: none"> • Governance and role of statutory officers • Reporting, scrutiny and risk management • Policies and procedures • Advice and guidance 	1	15
6	GDPR	A review of the Council's compliance with current legislation including <ul style="list-style-type: none"> • Governance arrangements • Records management • Subject Access Requests • Training and awareness • Data sharing, including third party requests • Information risk management 	2	15
7	Risk Based Verification (RBV) Benefits	Review to include <ul style="list-style-type: none"> • Policies and procedures • Quality checks • Risk profiling • Management information • Testing of Ethics in new robotics areas 	4	15
8	PCI DSS	Review of process and controls to include <ul style="list-style-type: none"> • Monitoring and compliance • Data breaches • Policies and procedures 	1	15
9	IT Disaster Recovery	A review of the risks and controls over the tools to support IT Resilience	2	15
10	IT Project Governance	Project Management review to include methodology across the three boroughs.	3	15
11	Cyber workshop	To facilitate a cyber workshop to cover related risks and controls.	2	3
12	IT Asset Mgt in the shared service	Review to include hardware and software.	2	15
13	Council Tax	Review to consider arrangements following the transfer back in house and the findings of 2018/19 project audit, accuracy, timeliness and collection.	1	15

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Finance				
14	Debt Management	Joint with Customer Services. Focus of audit to include: • recovery • write offs • adequacy of reporting. Including Council Tax, NNDR, Mosaic, Housing rents.	2	15
15	Treasury Management	Assurance on the effectiveness and robustness of the arrangements for Treasury Management - key controls around banking arrangements, cash management and forecasts, investments, interest, borrowing, electronic transfers, access to banking systems, reconciliations and policy and procedures.	1	15
16	P2P Programme	Ongoing project assurance work following on from 2019/20	1	15
17	Financial Management Code Readiness Review	Readiness for implementation of EM Code.	3	15
18	Budget Management	Review of corporate arrangements for Budget monitoring and forecasting. Prior to the audit, IA will attend an in-year working group tasked with refreshing current arrangements.	4	15
19	System Financial Processes	Reviews of controls in system financial processes eg Northgate.	2	15
20	Oracle Cloud Project	Real time audit controls advisory work as project progresses.	tbc	10
21	Purchasing Cards	Review to include procurement cards and pre-paid cards - strategic considerations around use of cards for low value transactions, approvals, use of Oracle, appropriateness of use and monitoring for misuse.	1	10
22	Barham Park Accounts	Independent certification of accounts	4	5

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Community Wellbeing				
23	Income collection	To include mitigations in place due to risks created by Universal credit and the new income collection case management function created in CRM.	3	15
24	ASC Budget Monitoring	Review of risks and controls around monitoring of budgets, approvals process, the collaboration with Finance and demand management measures.	1	15
25	NAIL Project	Project management review to include demand management, benefits realisation and monitoring of budgets and savings.	2	15
26	Sexual Health Services	A review of the process and controls to include the strategy, implementation of new pathways and mitigations, financial management and forecasting.	4	15
27	Housing Client Function	Review of the client monitoring and management service for a range of housing delivery partnerships. To include review of governance oversight.	3	15
28	Housing CRM Project	Project Management Review	1	15
29	Introductory Tenancies	A review to provide assurance over the process, risks and controls around introductory tenancies to include policies and procedures, new tenancies, tenancy agreements and monitoring and management of tenancies.	3	15
30	Housing Succession	Review to provide assurance over the risks and controls around housing succession.	2	15
31	Libraries Cash Handling and Banking	To provide assurance over the cash handling and banking arrangements with the libraries.	3	10
32	GLA Affordable Housing Programme	Project review to include grant Funding and budgeting.	3	15
33	ASC Financial Safeguarding	To provide assurance over the risks within ASC financial safeguarding.	3	15
34	Homecare	Advisory audit work on structure, risks and controls of revised service. Audit will advise Project Board.	1	15
35	Adult Social Care Transformation	ASC Transformation Project to integrate services. Project Assurance review to focus on key project objectives, risks and controls.	1	15

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Children and Young People				
36	DSG High Needs Budget Monitoring	Review to provide assurance over the risks and controls including <ul style="list-style-type: none"> • Strategic Planning • Budget Setting • Demand Planning • Contingency Planning (Many of the processes/controls will lie in Finance)	3	15
37	Commissioning Arrangements	Review of commissioning arrangements and dynamic purchasing vehicles in accordance with Brent's commissions placements in collaboration with West London Alliance.	4	15
38	Early Help	Review to provide assurance over the process and controls in Early Help.	2	10
39	School Audits	Audits of 10 schools, scope includes financial management, governance, procurement, HR and asset management.	All	80

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Regeneration and Environment				
40	Buildings Compliance Oversight	To provide assurance over the risks and controls including <ul style="list-style-type: none"> • Compliance with regulatory standards • Compliance standards for community schools • Monitoring and reporting through the School Building Compliance Survey. • Performance indicators development and reporting • Compliance Oversight Framework 	3	15
41	Parking	To provide assurance on areas not covered in the 2019/20 review including permits. Exact scope to be agreed with Head of Parking.	4	15
42	Property Development	To provide assurance over process and controls including <ul style="list-style-type: none"> • Project management • Tendering • Contract management • Resource management 	2	15
43	Fleet Management	A review of the process, risks and controls including fleet vehicles (owned or leased).	2	15
44	Property Valuations	To provide assurance over process and risks associated with property valuations.	3	10

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Assistant Chief Executive				
45	Neighbourhood CIL	To provide assurance over process and risks of Neighbourhood CIL. Will include process on spend (not collection which sits with planning) to focus on how decisions are made and evaluation of monitoring of spend.	1	15
Human Resources and Legal				
46	Gifts and Hospitality	Review to include: Policies and procedures Record-keeping systems Communication and training Management information, reporting and publication	4	15
47	Workforce Planning/ Succession Planning	To provide assurance over the risks associated with workforce planning and succession planning.	4	15
Others				
48	Troubled Families	To provide regular assurance over the accuracy of troubled families submissions.	All	5
49	FWH/I4B	To be agreed – (budgeted separately from main plan).	tbc	(30)
50	Follow Up Reviews	Follow Up of actions agreed in audits from 2019/20 Audit Plan.	All	80
			TOTAL	843

Available resource = 920 days (three auditors (190 p.a.), one apprentice (100 days p.a.) plus c250 PWC contracted days)

Contingency available = 77 days