

Appendix 1 - Status and delivery of 2022-23 Plan (including carry overs from 2021-22)

Audit / Indicative Scope (as per 2022-23 Plan)	Status	Summary of issues			Comments
		High Risk	Medium Risk	Low Risk	
<p>ASC Budget Monitoring</p> <p><i>A risk based review to provide assurance over the effectiveness of the controls in place in Adult Social Care to ensure the effective monitoring and managing of budgetary spend including the governance and monitoring controls in place regarding the Savings Programme.</i></p>	Completed		2	1	Outcomes reported to the Committee in August.
<p>Flexible Working</p> <p><i>A risk based review to provide assurance provide assurance over the design of the controls and the processes in place to manage and monitor the objectives of the flexible working strategy.</i></p>	Completed		1	3	Outcomes reported to the Committee in August.
<p>Council Companies and Governance Review</p> <p><i>A risk based review to provide assurance on the governance and monitoring arrangements the Council has in place, including review of the companies' financial information, performance reports and KPI reporting.</i></p>	Completed		5		Outcomes reported to the Committee in August.
<p>Equality Strategy</p> <p><i>A risk based review to provide assurance on the robustness and adequacy of the controls and governance arrangements in place surrounding the delivery and development of the Equalities Strategy and Action Plan.</i></p>	Completed		3		Outcomes reported to the Committee in August.
<p>Key Financial Controls</p> <p><i>The audit was designed to identify, review, and assess the control design and test the operating effectiveness of key financial controls operating within the Council for five sub-processes: General Ledger (GL); Purchase-to-Payment (P2P); Accounts Receivable (AR); Payroll; and Fixed Assets.</i></p>	Completed		2	8	Outcomes reported to the Committee in August.

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I4b Health and Safety Compliance <i>The objective of this audit was to review the effectiveness of the controls in place in relation to health and safety and compliance.</i>	Completed	Summary outcomes reported to the Committee in September (as part of the i4b and FWH performance report).			
FWH Health and Safety Compliance <i>The objective of this audit was to review the effectiveness of the controls in place in relation to health and safety and compliance.</i>	Completed				
Brent Housing Management Housing Compliance <i>The objective of this audit was to review the effectiveness of the controls in place in relation to health and safety and compliance.</i>	Completed	6	1		See summary of findings at Appendix 2.
Debt Management <i>A risk based review to provide assurance on the effectiveness and robustness of the control environment relating to the Council's arrangements for Debt Management.</i>	Completed	1	2		See summary of findings at Appendix 2.
Fostering <i>A risk based review to provide assurance on the effectiveness and robustness of the control environment relating to the arrangements in place around the strategic administration of providing a local authority fostering service..</i>	Completed		4		See summary of findings at Appendix 2.
Annual Certificate of Expenditure - Brent River College (Additional Request) <i>Internal Audit acted as an independent examiner and reviewed Annual Certification of Expenditure for Brent River College for 2021-22.</i>	Completed	n/a	n/a	n/a	n/a
Barham Park Accounts <i>To provide an Independent examination and review the Barham Park Trust ("the Trust") 2021-22 accounts.</i>	Completed	n/a	n/a	n/a	n/a

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Funeral Service (Additional Request) Risk/control advice and support provided.	Completed	n/a	n/a	n/a	n/a
Purchasing Cards <i>Advisory review in relation to the use of purchasing cards. The objective of the review is to provide assurance that purchasing cards are used only in accordance with Council policy and that the control framework is efficient and effective in ensuring the risk of inappropriate spend, fraud or loss is mitigated.</i>	Draft Report Stage	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Housing Voids (Additional Request) <i>Advisory review. The objective of the review was to provide assurance that the voids management process and control framework is operating efficiently and effectively in ensuring the risk of inappropriate spend, fraud or loss is mitigated.</i>	Draft Report Stage	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Building Control Finance (Additional Request) <i>A risk based review to provide assurance on the design and operating effectiveness of key controls in place around building controls income management arrangements.</i>	Draft Report Stage	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Contract Management <i>A risk based review to provide assurance that the Council's contract management arrangements are operating robustly and effectively to ensure that major and operational contracts are delivered in accordance with agreed definitions.</i>	Draft Report Stage	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.

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<p>Demand For Services</p> <p><i>A risk based review to provide assurance over strategies in place to mitigate the departmental risk of the level of demand for services growing beyond the services' ability to manage effectively. This is specifically in respect of the effectiveness of the control framework and arrangements in place around the delivery of Brent Family Front Door CYP services.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Grant Management</p> <p><i>A risk based review is to provide assurance on the effectiveness and robustness of the control framework around the Council's arrangements for grant management.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Large Event Day Management</p> <p><i>A risk based review of Large Event Day Management. The scope to consider governance arrangements, planning, communications and licensing/enforcement.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Cyber Security – Council's Website</p> <p><i>A risk based review to evaluate the capability that exists to recover the Council's website in the event of an outage. The approach will focus on business continuity planning, disaster recovery and back up procedures and in place technical controls that facilitate resilience and redundancy of key systems.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Financial Management Code</p> <p><i>A risk-based review to assess compliance with CIPFA's Financial Management Code. Scope to include progress against implementation of the code, strategy, communication, benefits realisation, monitoring and reporting.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.

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<p>You Decide / Participatory Budgeting (Additional Request) <i>Advisory review to provide consultancy and advice support to management to assist with the identification and management of risks associated with the You Decide Participatory Budgeting programme.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>IT Service Management Maturity Workshop <i>To assess the current capacity and maturity of IT Service Management components.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Property Valuations <i>A risk based review review of the key controls in place to provide assurance over processes and risks associated with property valuations.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Capital Programme <i>A risk based review of the Council's Capital Programme. The scope to consider governance arrangements, strategy, planned savings, budgeting, approvals, risk management, monitoring and reporting.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Digital Strategy <i>Programme assurance regarding the design and delivery of the Council's Digital Strategy.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Information Governance – Data Breaches <i>A risk based review of the arrangements in place to prevent, identify and report data breaches. Scope includes: policies and procedures, ICO reporting arrangements, training and awareness, and lessons learned.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Housing Compliance – Extended Follow-up <i>Extended follow-up review of the recommendations raised in the review carried out in 2021-22.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.

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<p>Family Wellbeing Centres <i>A risk based review of Family Wellbeing Centres. Scope to include governance arrangements, performance management and reporting.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Financial Strategy/Savings Programme <i>A risk based review of Financial Strategy/Savings Programme. The scope to consider governance arrangements, planning, targets, monitoring and reporting.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Oracle Programme - Phase 2 <i>Ongoing risk-control support.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Private Sector Property Licensing <i>A risk based review of Private Sector Property Licensing. Scope to include applications, processing, approvals, income management and performance monitoring arrangements.</i></p>	<i>Review at planning stages.</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Tenancy Management Organisation (Establishment Review) <i>A risk based and deep-dive review into a tenancy management organisation (TMO).</i></p>	<i>Review at planning stages.</i>				Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Licensing <i>A risk based review of Licensing. The scope to consider governance arrangements, licence applications and decisions, fees, inspections, breach of licence conditions, and management/performance information.</i></p>	<i>Review at planning stages</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
<p>Recruitment and Retention <i>A risk based review of the Council's recruitment and retention strategy and policies/procedures. Scope to provide assurance over the mitigating actions in place surrounding this area of strategic risk.</i></p>	<i>Review at planning stages.</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.

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Climate Change and Sustainability <i>Programme assurance regarding the delivery of the Council's climate change strategies and action plan.</i>	<i>Review at planning stages.</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Income Management Strategy (Additional Request) <i>Advisory review to provide consultancy and advice support to management to assist with the identification and management of risks associated with the Income Management Strategy.</i>	<i>Review at planning stages.</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Extended Follow-up Review - Use of Agency Workers <i>Extended follow-up review of recommendations previously raised in this area.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Procurement <i>A risk based review of Procurement to focus on areas of key risk.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Mental Health Disabilities <i>A risk-based review of governance arrangements in place for mental health disabilities care. The scope will include a review of controls related to approval, funding and monitoring of care plans/packages.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Public Health <i>A risk based review of Public Health to focus on areas of key risk.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Redefining Local Services Project (Integrated Street Cleansing, Waste Collections & Winter Maintenance Contract) <i>To provide internal audit risk/control support, where required.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.

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Key Financial Controls – Northgate <i>A risk based review of key financial controls.</i>	<i>Review at planning stages</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
Key Financial Controls – Payroll <i>A risk based review of key financial controls.</i>	<i>Review at planning stages</i>				Outcomes to be reported to Committee in Quarter 4 2022-23.
Better Care Fund <i>A risk based review of the governance arrangements in place for the Better Care Fund. Scope to include financial reporting and performance management.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.
No Recourse to Public Funds (NRPF) and Intentionally Homeless <i>A risk based review of the NRPF process. Scope to include governance arrangements, acceptance process, screening, financial support and property procurement.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2022-23.