

Appendix 1 - Status and delivery of 2023-24 Plan (including carry overs from 2022-23)

Audit / Indicative Scope (as per 2023-24 Plan)	Status	Summary of issues			Comments
		High Risk	Medium Risk	Low Risk	
<p>Capital Programme</p> <p><i>A risk-based review to provide assurance over the effectiveness of the controls in place for the Council's approach and methodology to Capital Programme.</i></p>	Completed		1		See summary of findings at Appendix 2.
<p>Key Financial Controls – Payroll</p> <p><i>A risk-based review to provide assurance over the design and operating effectiveness of the Council's key financial controls relating to payroll.</i></p>	Completed	2	2		See summary of findings at Appendix 2.
<p>Financial Strategy/Savings Programme</p> <p><i>A risk-based review to provide assurance on the processes and risks associated with the Medium-Term Financial Strategy (MTFS) and Savings Programme, with specific focus on governance and reporting and delivery plans.</i></p>	Completed		1	2	See summary of findings at Appendix 2.
<p>Family Wellbeing Centres</p> <p><i>A risk-based review to provide assurance on the relevant risks and implemented controls within Family Wellbeing Centres.</i></p>	Completed		3	1	See summary of findings at Appendix 2.
<p>Key Financial Controls - NEC Northgate Housing Benefits</p> <p><i>The objective of this review was to ensure that the data relating to housing benefit payments is complete, accurate, valid, and properly recorded in the underlying accounts.</i></p>	Completed	2	1		See summary of findings at Appendix 2.
<p>Licensing</p> <p><i>A risk-based review to provide assurance on the effectiveness and robustness of the Council's arrangements for issuing licenses and</i></p>	Completed	1	4		See summary of findings at Appendix 2.

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<i>monitoring licensed establishments enabling the Council to comply with statutory obligations.</i>					
Tenancy Management Organisation – Kilburn <i>A risk-based review to ensure that management has assessed all relevant risks and implemented adequate and effective controls within Kilburn Park Tenancy Management Organisation.</i>	Completed	4	3		See summary of findings at Appendix 2.
Better Care Fund <i>The objective of this audit was to assess the control design of the processes related to the planning of the delivery of the Better Care Fund (BCF) and monitoring and reporting of performance and budgets by the integrated service teams.</i>	Completed		3		See summary of findings at Appendix 2.
Private Sector Property Licensing (HMO) <i>A risk-based review to ensure that management has assessed all relevant risks and implemented adequate and effective controls within the Houses of Multiple Occupation (HMO) License process.</i>	Completed		1	6	See summary of findings at Appendix 2.
No Recourse to Public Funds (NRPF) and Intentionally Homeless <i>A risk-based review to ensure that management has assessed all relevant risks and implemented adequate and effective controls when providing support to families that have No Recourse to Public Funds.</i>	Completed		1	2	See summary of findings at Appendix 2.
Community Grants Management <i>An advisory review to examine the Council's revised arrangements surrounding the administration of NCIL and to provide recommendations to improve on the effectiveness and robustness of the grant funding process and to ensure that grants are administered and managed in accordance with the Authority's approved policies, procedures and practices.</i>	Completed	n/a	n/a	n/a	N/A
Barham Park Accounts	Completed	n/a	n/a	n/a	N/A

Audit / Indicative Scope (as per 2023-24 Plan)	Status	Summary of issues			Comments
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<i>To provide an independent examination and review the Barham Park Trust ("the Trust") 2022-23 accounts.</i>					
<p>Nursery Education Grant2 Overpayment</p> <p><i>Management request to provide additional support and guidance to staff who are responsible for completing and approving payments to Providers of the Nursery Education Grants.</i></p>	Completed	1	2		See summary of findings at Appendix 2.
<p>Annual Provision Grant - Brent River College (Additional Request)</p> <p><i>Internal Audit acted as an independent examiner and reviewed Annual Certification of Expenditure for Brent River College for 2022-23.</i></p>	Completed	n/a	n/a	n/a	N/A
<p>Information Governance – Data Breaches</p> <p><i>A risk-based review of the arrangements in place to prevent, identify and report data breaches.</i></p>	Draft Report Stage	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Tenancy Management Organisation Watling Gardens</p> <p><i>A risk-based review to ensure that management has assessed all relevant risks and implemented adequate and effective controls within Watling Gardens Tenancy Management Organisation.</i></p>	In progress	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Housing Compliance FRAs</p> <p><i>A risk-based review to provide assurance of the controls in place over the Council's responsibilities for fire safety across its property portfolio.</i></p>	In progress	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>ASC Supported Living</p> <p><i>A risk-based review to provide assurance on the effectiveness and robustness of the Council's arrangements for supported living to ASC service users.</i></p>	In progress	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Pension Fund	In progress	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.

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		High Risk	Medium Risk	Low Risk	
<i>A risk-based review to provide assurance on the effectiveness and robustness of the control framework for the Council's arrangements for the pensions' contributions management process.</i>					
<p>Cyber (3rd party risk)</p> <p><i>A risk-based review to assess and provide assurance on the robustness and completeness of the design of the Council's supply chain risk management control framework. Additionally, the audit will review the project plan for implementing the supply chain cyber security framework.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>IT Application Review - NEC Revenues and Benefits</p> <p><i>A risk-based review to provide assurance on the effectiveness and robustness of the council's systems and processes relating to the NEC Revenues and Benefits application.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Barham Park Financial Review</p> <p><i>To independently review concerns raised in respect of the accuracy of the Barham Park Trust accounts for the year ended 31 March 2023 and to review the responses provided by officers in respect of the concerns raised to determine whether these provided accurate and sufficient information.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>IT Disaster Recovery</p> <p><i>A risk-based review to provide assurance on the effectiveness and robustness of the Council's arrangements for managing business engagement and recovery prioritisation in the event of a major incident.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Accounts Receivable</p> <p><i>A risk-based review to provide assurance on the robustness of the Council's controls in place in relation to accounts receivable, with a focus on invoice raising, debtors, reconciliations, and suspense accounts.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.

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		High Risk	Medium Risk	Low Risk	
<p>Accounts Payable <i>A risk-based review to provide assurance on the effectiveness and robustness of the Council's controls in relation to the accounts payable process.</i></p>	<i>In progress</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Financial Planning, Monitoring and Sustainability – DSG High Needs Block and School Balances <i>A risk-based review to provide assurance on the effectiveness and robustness of the Council's arrangements for financial monitoring and support in maintained schools and for the Dedicated Schools Grant (DSG) High Needs Block.</i></p>	<i>Review at planning stages.</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Planning Enforcement <i>A risk-based review to provide assurance on the operating effectiveness of key controls in place around planning enforcement to ensure that actions taken are appropriate and decisions are made in line with delegated officer responsibilities and guidance.</i></p>	<i>Review at planning stages.</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>STS (IT maturity ambition) <i>To review the implementation of actions from the report from the previous workshop relating to capacity and maturity of IT Service Management components. To assist STS with formulating an action plan for the next 6 to 12 months to address the recommendations raised within the previous report performed in 2022/23.</i></p>	<i>Review at planning stages</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Direct Payments <i>A risk-based review to provide assurance on the effectiveness and robustness of the control framework and Council's arrangements for the administration and payment of direct payments using PFS pre-paid cards.</i></p>	<i>Review at planning stages</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
<p>Procurement</p>	<i>Review at planning stages</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.

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<i>A risk-based review to provide assurance about the effectiveness and robustness of the control framework that supports the delivery of effective and economic procurement that aligns with the Council's key objectives.</i>					
First Wave Housing Ltd / i4B Holdings <i>Risk based review to provide assurance over the effectiveness and robustness of the controls relating to billing processes for compensation payments, council tax payments made for void properties and refurbishment costs.</i>	<i>Review at planning stages</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Section 106/CIL <i>A risk-based review of Section 106/CIL. The scope to consider the following areas: policies and procedures, roles and responsibilities, income management, reconciliation and fund allocation.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Climate Change and Sustainability <i>Programme assurance regarding the delivery of the Council's climate change strategies and action plan.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Performance Reporting <i>A risk-based review of Performance Reporting. Scope to include data integrity, monitoring and reporting.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Housing Revenue Account <i>A risk-based review of Housing Revenue Account. The scope to consider rent collection/ service charge collections and repayment plans.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Public Health Contract Management <i>Review to be undertaken in Public Health Contract Management – scope to be agreed/refined with management.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Starters and Leavers <i>A risk-based review of key HR controls surrounding starters and leavers. Scope to include pre-employment vetting and knowledge transfer.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.

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Parking Services <i>A risk-based review of key controls in Parking Services. The exact scope areas to be agreed.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Project Management (Property) <i>A risk-based review of Project Management. The scope to consider project governance and reporting, benefits management, assurance and lessons learned and risk and issue management.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Recruitment and Retention <i>A risk-based review to focus on the effectiveness of mitigating actions and controls in place to address this area of strategic risk, including the use/cost of agency staff.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Discretionary Housing Payments <i>A risk-based review of Discretionary Housing Payments. The scope to consider policies and procedures, inspections, applications and approvals, reconciliations and monitoring.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Resident Support Fund <i>A risk-based review of the Resident Support Fund. The scope to consider income/funding management, fund allocation, need identification, monitoring and reporting.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
MTFS/Savings Delivery Capital Programme <i>Scope to include testing of additional control areas – to be determined in year.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
RLS Programme Closure and Report <i>Real Time audit work as programme closure proceeds.</i>	<i>Not yet commenced</i>	-	-	-	Outcomes to be reported to Committee in Quarter 4 2023-24.
Emergency Planning/Business Continuity	<i>Cancelled</i>				<i>External review is being performed in this area.</i>

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Increase in Dedicated Schools Grant High Needs Block Deficit.	<i>Cancelled</i>				<i>Audit now subsumed within Financial Support for Schools Review</i>