

Completed Audits from 2018/19 Audit Plan

Audit Title	Scope	Assurance Rating and Key Findings
Insurance	Insurance Claim Process Training Monitoring of Insurance Claims Policies and Procedures	<p>Reasonable</p> <p>One high risk finding:</p> <ul style="list-style-type: none"> • Contract with supplier. <p>Three medium risk findings related to:</p> <ul style="list-style-type: none"> • Policies and procedures; • management information and reporting, and • actions from a previous claims handling review.
Property Payments	Policy and Procedures Approval Process Documentation Management Information	<p>An assurance opinion was not given as the audit was a management request to review the circumstances around a specific duplicate payment which had been recovered with no losses suffered.</p> <p>Issues raised related to</p> <ul style="list-style-type: none"> • Procedure Documents; • Approvals by senior officers; • Access to systems; • Planning of property purchase; • Reconciliations; • Checklists prior to a payment being authorised, and • Case Management software.
Gifts and Hospitality/Declarations of Interest	Policies and Procedures Record Keeping Systems Communication and Training Management Information, Reporting and Publication	<p>Reasonable</p> <p>One high risk finding:</p> <ul style="list-style-type: none"> • Completion of the Declarations of Interest form. <p>Four medium risk findings related to:</p> <ul style="list-style-type: none"> • policies and procedures; • process to complete a new Dol form every two years and evidence of authorisation, and • induction training. <p>The issues had all been previously raised in a 2015/16 Internal Audit.</p>

Risk Based Verification Benefits	Policy and Procedures Quality Checks Risk Profiling Management Information	Reasonable One high and three medium issues were reported relating to: <ul style="list-style-type: none"> • GDPR Compliance; • RBV evidence checks; • Assessment of use of RBV, and • New high risk claims.
Libraries Stock Control	Procedures Security and Storage Arrangements Stock takes, records and disposals Acquisitions and levels of stock Management Information	Reasonable There was one accepted medium finding (for two others in relation to disposals and issue of library cards, the risk was accepted by management) relating to stock policy and procedure documents.
Use of Social Media/RIPA	Surveillance Management Oversight Procedures, Protocols and Procedures	Reasonable One medium finding relating to procedures for supervising the use of social media and the internet.
Accounts Payable	This review focused on the control weaknesses identified as a result of an ongoing fraud investigation involving a member of the Accounts payable (AP) team. There are wider internal audit reviews on the 2018/19 plan looking at key financial systems in more depth.	An assurance opinion was not given as this was a short review focusing on control weaknesses identified as a result of result of a fraud, the confidential investigation into which is ongoing. There were three high risk findings and nine medium risk findings. The three high risk findings related to: <ul style="list-style-type: none"> • Refunds; • Cheque Payments, and • Approval for payments on Oracle. (This finding also arose in the review that followed a duplicate payment on a property acquisition).
Building Control	Work Allocation Cross Boundary Work Work performed in Brent by other Local Authorities Application Processing and Inspections Budget Monitoring and Forecasting Performance Management	Reasonable One medium risk finding related to management of inspection workloads.
Barham Park Accounts	n/a	Review of the annual Barham Park Accounts.