

**HARROW COUNCIL
2023/24 INTERNAL AUDIT PLAN**

22023/24 Internal Audit Plan - Consultation

DIRECTORATE	NAME	TITLE
	Alex Dewsnap	Managing Director
	Sharon Daniels Jessica Farmer	Acting Director of Finance & Assurance/S151 Acting Director of Legal & Governance (Monitoring Officer)
	Fern Silverio	Divisional Director Collections & Benefits
	Nimesh Mehta	Head of Procurement
	Sharon Daniels	Head of Strategy & Technical Finance/Deputy S151
	Tasleem Kazmi	Finance Business Partner Housing & Regeneration
	Donna Edwards	Finance Business Partner People (Adults)
	Jessie Mann	Finance Business Partner Community
	Jo Frost	Finance Business Partner People (Children)
	Justin Phillips	Corporate Anti-Fraud Service Manager
	Neale Burns	Interim Risk Manager
	Internal Audit Team	Auditors
	Corporate Anti-Fraud Team	Fraud Investigators
Resources	Ben Goward	Director of ICT
	Stacy Bailey	Director of HR & OD
	Shumaila Dar	Interim Assistant Director Strategy and Partnerships

**HARROW COUNCIL
2023/24 INTERNAL AUDIT PLAN**

People

Senel Arkut	Corporate Director People
Peter Tolley	Divisional Director Children & Young People Services
Shaun Riley	Interim Director of Adult Social Services
Patrick O'Dwyer	Director of Education
Johanna Morgan	Divisional Director Commercial & Regeneration
Shumaila Dar	Interim Assistant Director Strategy

Place

Dipti Patel	Corporate Director Place
Cathy Knubley	Interim Director Environmental Services
Mark Billington	Director Inclusive Economy, Leisure & Culture
Kirstan Shiels	Interim Director Regeneration Programme
David McNulty	Director of Housing
Viv Evans	Interim Chief Planning Officer
Matthew Adams	Assistant Director Climate Change
Julian Wain	Interim Director Commercial Development
Emma Talbot	Director of Regeneration & Sustainability

**HARROW COUNCIL
2023/24 INTERNAL AUDIT PLAN**

Internal Audit Plan

Review Area	Risk Assessment ¹	Reason for inclusion	Proposed Audit Coverage	Audit Days	Qtr
Core Financial Systems					
Payroll	H	Core Financial System	Evidence Based Control Self- Assessment	10	Q1
Corporate Accounts Payable	H	Core Financial System	Evidence Based Control Self- Assessment	10	Q1
Corporate Accounts Receivable	M	Core Financial System	Evidence Based Control Self- Assessment	10	Q1
Housing Benefit	H	Core Financial System	Evidence Based Control Self- Assessment	1.5	Q1
Treasury Management	M	Core Financial System	Evidence Based Control Self- Assessment	1.5	Q1
Housing Rents	M	Core Financial System	Evidence Based Control Self-Assessment	3	Q1
Council Tax	H	Core Financial System	Evidence Based Control Self- Assessment	1.5	Q1
Capital expenditure + Follow-up	H	Core Financial System	Key Control Review – Follow-up of recommendations	3.5	Q1
Business Rates	H	Core Financial System	Key Control Review – Follow-up of Recommendations	3	Q1
IT					
IT Support – Service Integration and Management	H	New arrangements in place, some in-house provision and some contracts	A review of how the elements of the support work together and are being managed	20	Q3/4
Cloud Systems – third party hosted	H	To provide assurance our systems and data are adequately protected by the third parties providing these systems.	A review of cloud based systems provided, hosted and supported by third parties. Almost all our systems and our biggest cyber risks are now in this category. Contractual element i.e. do our contracts place correct obligations on the providers and allow for us to audit them against these from technical perspective.	20	Q4

¹ Wherever possible risk ratings are taken from the Corporate Risk Register (indicated as CR), an audit risk assessment is undertaken for all other reviews.

**HARROW COUNCIL
2023/24 INTERNAL AUDIT PLAN**

Corporate Compliance Checks					
HR Policies (Annual Assurance)	H	To provide assurance on the implementation of HR Policies annually, with a focus on different policies each year in consultation with the Director of HR&OD	Sample check across the council to ensure that HR Policies are understood and adhered to - areas of focus for 201/22 Job Evaluation and Honorariums	10	Q3/4
Corporate Risk Based/Governance Reviews					
Corporate Governance	Statutory Requirement Links to CR2 - H	Requirement under the Accounts & Audit Regulations 2015: A relevant authority must, each year conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement	Co-ordination of the annual review of governance, including Management Assurance, assessment against the CIPFA Financial Management Standards plus drafting of the Annual Governance Statement	30	Q1/4
Corporate Assurance		Following on from work undertaken in 2022/23 covering the Commissioning Cycle, Risk Management, Corporate Governance and Health & Safety to provide assurance on key areas of the Council as determined by the Governance Board	A review of the following areas: <ul style="list-style-type: none"> • Asset Management • Financial Management • Human Resources • Information & Data Management • Performance Management • Programme & Project Management Plus development of action plans for work undertaken in 2022/23	40	Q2-4
Tell Us Once/Legacy Systems	H	Changes of circumstances notified to the Council are not always shared with appropriate services and this has led to overpayments and fraud.	A review to identify the barriers to information being shared across key services, Housing, Council Tax and Housing Benefits and the Tell Us Once system and an exploration of potential solutions	10	Q3/4
Financial Resilience	Links to CR1 - H	Financial Resilience is key to the authority remaining viable, stable and effective in a climate of growing demand and reduced funding	Using CIPFA publication Building Financial Resilience as a guide a review of the authority's financial resilience	15	Q3/4
Resources Risk Based Reviews					
Nothing Planned			Covered in core financial systems & governance reviews		

**HARROW COUNCIL
2023/24 INTERNAL AUDIT PLAN**

Place Risk Based Reviews					
Facilities Management Statutory Compliance	H	There are a number of statutory duties that must be complied with	A review of the processes in place to ensure that the Council's statutory duties are met	10	Q3
Bus Subsidy Grant*	Statutory Requirement	Grant condition requirement	Annual HIA Certification	2	Q2
HSDP/Council Owned Companies Governance*	CR4 – H	New arrangements, issues highlighted in other authorities with such arrangement, potential high risks	A review of how governance arrangements are working in practice across Council owned companies Q3/Q4	10	Q3/4
Planned Housing Repairs		To complete the suit of reviews of Housing Repairs following work on Compliance and Reactive Housing Repairs undertaken in 2022/23	To review the adequacy, application and effectiveness of controls in place to manage planned housing repairs	15	Q3
Licensing		High risk of fraud (back handers)	To review the adequacy, application and effectiveness of controls in place to manage the licencing function and to mitigate the risk of fraud	10	Q3
Aids & Adaptations		A review of the process required following a whistleblowing investigation	Review of the process plus a follow-up of whistleblowing recommendations	10	Q3
Highways Review 2 nd Follow-up		The first follow-up of this review demonstrated an inadequate level of implementation of recommendations due to the impending implementation of IT software	To follow-up the implementation of outstanding recommendations and provide an updated assurance rating	3	Q1
Leaseholders Service Charges Follow-up		Follow-up of 2022/23 review	To follow-up the implementation of the recommendations and provide an updated assurance rating	2	Q2
HMO 2 nd Follow-up		The first follow-up of this review demonstrated an inadequate level of implementation of recommendations	To follow-up the implementation of outstanding recommendations and provide an updated assurance rating	2	Q2
Parking Operations 2 nd Follow-up		The first follow-up of this review demonstrated an inadequate level of implementation of recommendations	To follow-up the implementation of outstanding recommendations and provide an updated assurance rating	2	Q2

**HARROW COUNCIL
2023/24 INTERNAL AUDIT PLAN**

Housing Repairs Compliance Follow-up		Follow-up of 2022/23 review	To follow-up the implementation of the recommendations and provide an updated assurance rating	2	Q2
Reactive Housing Repairs Follow-up		Follow-up of 2022/23 review	To follow-up the implementation of the recommendations and provide an updated assurance rating	2	Q4
People Risk Based Reviews					
Schools	H	<p>Links to Corporate Priority: Sustaining quality education and training</p> <p>The Council has 34 maintained schools with delegated budgets most of which are in excess of £1m however schools are facing ever increasing financial pressures</p>	<p>Reviews to be undertaken to provide assurance on Budget Management or Governance & Financial Control. Schools that decide to leave the FMS system will be considered a higher risk and will be prioritised.</p> <p>To include Roxeth Primary and The Helix</p>	20	Q3/4
SFVS	Funding Requirement	To provide assurance to S151 Officer responsible for signing off statutory return	Review of the statutory return to the Department Education to be signed by the s151 Officer confirming the number of Schools to complete the Schools Financial Value Standard (SFVS) self-assessment	1	Q1
Together with Families Programme (Troubled Families Grant)	Grant Requirement	<p>Links to Corporate Priority: Tackling poverty and inequality - testing by internal audit is a grant condition</p>	Sample testing of claim prior to grant submission	4	Q1-4
Children Placements	Links to CR5 - H	A high percentage of the Children Budget spent on placements	A review of the adequacy, application and effectiveness of decisions and review of placements	10	Q3/4
Safeguarding Team	Links to CR3 & CR5 – H	Management request– requested by Santokh Dulai Assistant Director -Specialist Learning Disabilities Care, Mental health, CYAD Services and Provider Services	A review of the effectiveness, decision making, advice giving and offloading cases	15	Q3/4
Woodlands Investigation Follow-up		Follow-up of 2022/23 review	To follow-up the implementation of the recommendations and provide an updated assurance rating	2	Q2

**HARROW COUNCIL
2023/24 INTERNAL AUDIT PLAN**

Cedars Manor Investigation Follow-up		Follow-up of 2022/23 review	To follow-up the implementation of the recommendations and provide an updated assurance rating	2	Q2
Cedars Manor Governance & Finance Follow-up		Follow-up of 2022/23 review	To follow-up the implementation of the recommendations and provide an updated assurance rating	2	Q2
TOTAL OPERATIONAL AUDIT DAYS IN 2023/24 PLAN				320	
Contingency Allowance				16	
Support & Advice					
*Professional Advice	H/M/L	To provide a pro-active response to management requests for support and guidance on control, risk management and guidance	Advice on control, risk management and governance		Q1-4
*Irregularity/whistleblowing Reviews	H	To provide a pro-active response to irregularity and/or whistleblowing allegations	Review of allegations to support management		Q1-4
Grants	H	Certain government grants require HIA sign-off	Where required sample testing to confirm grant conditions have been met before sign-off by the HIA and Chief Executive Comf (Contain outbreak management fund) CRF (cultural recovery fund)	5	Q1-4
TOTAL DAYS IN 2023/24 PLAN				336	

* Management support from HIA time which is not included in the operational plan

	Internal Audit Performance Indicator 2022/23	Target
1	Recommendations agreed for implementation	95%
2	Follow up undertaken – red and red/amber assurance reviews	100%
3	Follow-up undertaken – amber assurance reviews	70%
4	Plan achieved for key control reviews	100%
5	Plan achieved overall (key indicator)	90%
	Corporate Performance Indicator	Target
1	Implementation of recommendations	90%