

## 2016/17 Final Internal Audit Plan

Review Area	Risk Assessment <sup>1</sup>	Audit Coverage	Audit Days	Q
<b>Reliance/Assurance Reviews (Resources Directorate)</b>				
Payroll	H	Key Control Review, Walkthrough Test, Update of System Notes	15	Q1
Treasury	M	Key Control Review, Walkthrough Test, Update of System Notes	15	Q1
Council Tax	H	Key Control Review, Walkthrough Test, Update of System Notes	15	Q1
Housing Rents	M	Self- Assessment, Walkthrough Test, Update of System Notes	2	Q1
Corporate Accounts Payable	H	Self- Assessment, Walkthrough Test, Update of System Notes	2	Q1
Corporate Accounts Relievable	H	Self- Assessment, Walkthrough Test, Update of System Notes	2	Q1
Housing Benefit	H	Self- Assessment, Walkthrough Test, Update of System Notes	2	Q1
Capital Expenditure	H	Self- Assessment, Walkthrough Test, Update of System Notes	2	Q1
Business Rates	H	Self- Assessment, Walkthrough Test, Update of System Notes	2	Q1
<b>IT Risk Based Reviews</b>				
Cyber Security	H	A review of controls in place to prevent cyber attacks	12	Q2/3 PwC
IT Strategies (Corporate & Directorate)	CR14 -M	A review of the application of the Council's IT Strategies, how up to date and relevant they are, how they work together and how progress is being delivered/monitored	12	Q2/3 PwC
<b>Fraud Risk/Fraud Prevention</b>				
Help2Let <i>Corporate Priority: Build a Better Harrow</i>	CR1 - H	Risk based systems review to assess fraud resilience	10	Q3
Bed & Breakfast/Temporary Accommodation <i>Corporate Priority: Build a Better Harrow</i>	CR1 - H	Risk based systems review to assess fraud resilience	10	Q2
<b>Corporate Risk Based/Governance Reviews</b>				
Corporate Governance	Requirement under the Accounts & Audit	Review/update of Corporate Code of Governance in line with new requirements. Co-ordination of the annual governance review, drafting of AGS	30	Q1-Q4

<sup>1</sup> Wherever possible risk ratings are taken from the Corporate (prefix CRR), an audit risk assessment is undertaken for all other reviews.

## Appendix 1

	Regulations 2015			
Risk Management	Governance requirement	Update of the Corporate Risk Register/Risk Appetite Statement and Risk Management Policy/Procedures	65	Q1-Q4
Information Governance Board (IGB)	M	To ensure that the Council has effective policies & management of information governance risks. Quarterly review of security breaches + HIA on Board.	5	Q1-Q4
Debt Management	H	To ensure that a joined up corporate approach is taken to debt management	20	Q3
Cabinet Decisions	H	A review of the quality/robustness of information supplied in Cabinet reports to support key recommendations and ensure sound decisions	10	Q2
Budget Management	CR3 – H	Targeted review of budget management based on outturn	15	Q2
Consultants/Agency workers	H	Review to cover appointment, vfm, expenses, use of own company	20	Q2
<b>Directorate Risk Based Reviews Resources &amp; Commercial</b>				
IT Contract Management	CR14 – M	As per Terms of Reference presented to the January GARMS Committee meeting	10	Q3
Shared Service - HB Public Law + Trading Company <b>Corporate Priority: Be More Business-Like and Business Friendly</b>	CR10 – H	Governance arrangements including charging	20	Q3
Contract Management	H	Per-temps Contract or sample of medium contracts (to be determined by risk assessment)	10	Q2
<b>Community</b>				
Homelessness Data on Northgate <b>Corporate Priority: Build a Better Harrow</b>	CR1 – H	Information Security, data quality, information sharing	10	Q4
Facilities Management Contract	H	Contract Management Review	10	Q4
Major Works - Leaseholders	H	Review of charges to leaseholders for major works	15	Q4
Homelessness – preventative work <b>Corporate Priority: Build a Better Harrow</b>	CR1 – H	Cost, effectiveness and vfm of preventative work	10	Q2
Commercialisation – Lettings Agency <b>Corporate Priority: Be More Business-Like and Business Friendly</b>	CR5 – H	To be determined in consultation with management, a mix of pro-active auditing and review	20	Q3

## Appendix 1

<b>Regeneration</b>				
Regeneration Programme <i>Corporate Priority: Build a Better Harrow</i>	CR19 – M	Procurement Process/ Financial Management/ Land Deals to be determined via a risk process in consultation with management	20	Q3
<b>People</b>				
Schools <i>Corporate Priority: Build a Better Harrow</i>	H	Thematic Reviews covering areas such as; Procurement; Landlord/Tenant Responsibilities; GB Decisions; Fraud Risk	100	Q2-Q4
SFVS Assurance Statement	n/a	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.	5	Q1
Families First (Troubled Families Grant) <i>Corporate Priority: Protect the Most Vulnerable and Support Families</i>	CR13 & 17 – M	Testing and Grant certification required	5	Q4
Adult Residential Care	CR11 - H	A review of commissioning of adult residential care	20	Q3
Commercialisation - MyCep (PayPal/reconciliation) c/f 15/16 plan <i>Corporate Priority: Protect the Most Vulnerable and Support Families</i>	CR5 - H	To ensure adequacy, application and effectiveness of controls in place	20	Q2
Nursery Education Grant	F/CR	Review of process	10	Q3
Public Health - Health Checks Follow-up	H	Follow-up to ensure that payment for health checks are verified	10	Q3
Multi-Agency Safeguarding Hub (MASH) <i>Corporate Priority: Protect the Most Vulnerable and Support Families</i>	CR4 - H	Follow-up of external review undertaken in 2015/16	20	Q2
<b>Support, Advice &amp; Follow-up</b>				
Suspected Financial Irregularities + Control Reviews	H	Support & guidance to managers on investigations	30	Q1-Q4
Professional Advice	n/a	Advice on risk mitigation & control	20	Q1-Q4
Follow-up	n/a	Follow-up of Red, Red/Amber & Amber reports	45	Q1-Q4
External Audit Liaison	n/a	Liaison with the new External Auditors	8	Q1-Q4
Audit Management	n/a	Planning, CSB & GARMS Reporting	150	Q1-Q4
<b>TOTAL DAYS IN 2016/17 PLAN</b>			<b>834</b>	

**Susan Dixon**  
**Head of Internal Audit**  
**June 2016**