**Revised Internal Audit Plan 2017/18 APPENDIX 1**

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| **Review Area/*Links Harrow Ambition Plan 2020*** | **Risk Assessment[[1]](#footnote-1)** | **Proposed Audit Coverage** | **Audit Days** | **Q** | **Director/Divisional Director** | **Lead Manager** |
| **Reliance/Assurance Reviews (Resources Directorate)** | | | | | | |
| Business Rates | H | Key Control Review, Walkthrough Test | 15 | Q1 | Carol Cutler | Fern Silverio/Lynn Allaker |
| Capital Expenditure | H | Key Control Review, Walkthrough Test | 20 | Q1 | Dawn Calvert | Paul Gower |
| Housing Benefit (Fraud risk covered 2016/17) | H | Evidence Based Control Self- Assessment | 1.5 | Q1 | Carol Cutler | Fern Silverio/Jenny Townsley |
| Housing Rents | M | Evidence Based Control Self- Assessment | 1.5 | Q1 | Dawn Calvert/ Nick Powell | Milan Joshi |
| Corporate Accounts Receivable | H | Evidence Based Control Self- Assessment | 1.5 | Q1 | Carol Cutler | Jonathan Milbourn/ Kireen Rooney |
| Corporate Accounts Payable | H | Evidence Based Control Self- Assessment | 1.5 | Q1 | Carol Cutler | Jonathan Milbourn/ Kireen Rooney |
| Payroll | H | Evidence Based Control Self- Assessment | 1.5 | Q1 | Frances Mills | Mark King |
| Treasury | M | Evidence Based Control Self- Assessment | 1.5 | Q1 | Dawn Calvert | Ian Talbot |
| Council Tax | H | Evidence Based Control Self- Assessment | 1.5 | Q1 | Carol Cutler | Fern Silverio/Lynn Allaker |

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| **Fraud Risk/Fraud Prevention** | | | | | | |
| Agency Staff - ID's/Right to Work/References | M | A review of the robustness of checks undertaken by Pertemps to prevent fraud | 15 | Q3 | Terry Brewer | Munira Kachwala |
| Business Rates on Empty properties + Small Business Rate Relief | H | A review of the robustness of controls in place to prevent fraud | 15 | Q3 | Carol Cutler | Fern Silverio/Lynn Allaker |
| Waste - Landfill, recycling, weighbridge | H | A review of the procurement of waste related services to ensure robust controls in place to protect the Council from organised crime following report from the Home Office expand to cover income collection for weighbridge, out of borough and any other.(SD 09/08/17) | 15 | Q3 | Simon Baxter | Alan Whiting |
| **Corporate Compliance Checks** | | | | | | |
| **Corporate Risk Based/Governance Reviews** | | | | | | |
| Corporate Governance | Requirement under the Accounts & Audit Regulations 2015 | Co-ordination of the 2016/17 annual review of governance against the new Cipfa/Solace Delivering Good Governance in Local Government Framework 2016 plus drafting of the Annual Governance Statement and developing a new governance structure  Co-ordination of the 2017/18 annual review of governance and drafting the AGS | 60 | Q1-Q4 | Chief Executive/Leader/  GARMS | Corporate Governance Group |
| Shared Service Governance  ***Be More Business-like and Business Friendly*** | Requirement of Cipfa/Solace Delivering Good Governance in Local Government Framework 2016 | Development and co-ordination of a self-assessment process to access the adequacy of governance arrangements in place for shared services across the Council | 5 | Q1 | Chief Executive/Leader/  GARMS | Corporate Governance Group |
| Risk Management | Governance requirement | Update of the Corporate Risk Register/Risk Appetite Statement and Risk Management Policy/Procedures | 65 | Q1-Q4 | CSB/GARMS | Corporate Directors |
| Information Governance Board (IGB) | M | To ensure that the Council has effective polices & management of information governance risks. Quarterly review of security breaches + HIA on Board. | 5 | Q1-Q4 | SIRRO (Tom Whiting) | IGB |
| Cabinet Decisions | H | Consideration of the quality/robustness of information supplied in Cabinet reports to support key recommendations and ensure sound decisions to be incorporated into other reviews as appropriate | 10 | Q2 | Hugh Peart | Relevant managers |
| Review of Expenditure | CR2 - H | Analysis of a sample of budgets across the Council to ensure that resources are being used in accordance with agreed policy and Council priorities in order to achieve desired outcomes for service users | 20 | Q3 | Dawn Calvert | Specific DDs depending on sample |
| Commercialisation  ***Be More Business-like and Business Friendly*** | CR13 - M | A review to determine if the key aims and objectives of the Commercialisation Strategy are being met, that governance is adequate and lessons are learnt | 25 | Q2 | Terry Brewer | Specific DDs depending on area |
| **Directorate Risk Based Reviews**  **Resources** | | | | | | |
| Financial Regulations | Governance | Feeding into the review and update of Financial Regulations | 5 | Q2 | Dawn Calvert | Sharon Daniels |
| Contract Management | H | Per-temps Contract or sample of medium contracts (to be determined by risk assessment) c/f 16/17 | 10 | Q2 | Terry Brewer | Anand Pajpani |
| Council Tax - Severely Mentally Impaired (SMI) Exemption | H | To review the application , assessment and review process | 5 | Q4 | Carol Cutler | Fern Silverio/Lynn Allaker |
| FB60 | H | Review of the use and compliance with agreed procedure | 5 | Q4 | Terry Brewer | Specific DDs depending on area |
| New Supplier Set Up | H | To review the new system to set up suppliers to ensure robust controls in place | 2 | Q1 | Terry Brewer | Terry Brewer |
| Parking Ticket Overpayments **(Emerging Risk)** | H | Investigation of concerns raised by staff | 20 | Q2/3/4 | Carol Cutler | Fern Silverio |
| **Community Risk Based Reviews** | | | | | | |
| Facilities Management Contract | H | Contract Management Review c/f 16/17 | 10 | Q4 | Venetia Reid-Baptiste | May Patel |
| Major Works – Leaseholders | H | Review of charges to leaseholders for major works c/f 16/17 as updated version of Northgate implemented Feb 17 | 15 | Q4 | Nick Powell | Karen Connell/Andrew Campion |
| 100 Homes Project  ***Corporate Priorities: Protect the Most Vulnerable and Support Families*** *and* ***Build a Better Harrow*** | CR1 - H | Governance Arrangements | 10 | Q3 | Nick Powell | Alison Pegg |
| Harrow Arts Centre **(Emerging Risk)** | H | Review agreed following SFI 2016/17 – Q4 draft report | 18 | Q3/4 | Simon Baxter | Tim Bryan |
| Special Needs Transport **(Emerging Risk)** | H | Review of savings realisation and service engagement | 20 | Q4 | Venetia Reid-Baptiste | Lenny Lawrence |
|  |  | **Regeneration** |  | | | |
| Regeneration Programme  ***Corporate Priority: Build a Better Harrow*** | CR27 – M | Procurement Process/ Financial Management/ Land Deals to be determined via a risk process in consultation with management c/f 16/17 | 20 | Q1/2 | Michael Lockwood | Paul Nichols |
| Planning  ***Corporate Priority: Build a Better Harrow*** | H | A review of the planning process to ensure sound, timely and transparent decisions are made | 20 | Q3 | Michael Lockwood | Paul Nichols |
| Regen/Capital Governance Structure **(Emerging Risk)** | H | To advise on a new governance structure | 20 | Q3/Q4 | CSB | Paul Walker |
| **People** | | | | | | |
| Schools  ***Corporate Priority: Build a Better Harrow*** | H | Thematic Reviews covering areas such as; Procurement; Landlord/Tenant Responsibilities; Fraud Risk; PayPolicy/Performance Management; Budget Management; Governance & Financial Control | 100 | Q2-Q4 | Patrick O’Dwyer | Headteachers |
| Welldon Park Primary School Teaching Assistants Report **(Emerging Risk)** | H | To investigate the payments to Teaching Assistants for providing cover for teachers and the methods of payments both historic and pending. (See table 3 above) – Q4 Awaiting response to draft report | 13 | Q2 | Patrick O’Dwyer | Headteacher |
| 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 | Dawn Calvert | Headteachers |
| Families First (Troubled Families Grant)  ***Corporate Priority: Protect the Most Vulnerable and Support Families*** | CR13 & 17 – M | Testing and Grant certification required | 10 | Q1-Q4 | Paul Hewitt | Charisse Monero |
| Adult Residential Care  ***Corporate Priority: Protect the Most Vulnerable and Support Families*** | CR11 - H | A review of commissioning of adult residential care c/f 2016/17 | 20 | Q3 | Bernie Flaherty | Chris Greenway |
| Personal Budgets  ***Corporate Priority: Protect the Most Vulnerable and Support Families*** | CR3 - H | A review covering financial assessments, monitoring/recovery of funds, and review of care packages | 20 | Q3 | Bernie Flaherty | Visva Sathasivam |
| Multi-Agency Safeguarding Hub (MASH)  ***Corporate Priority: Protect the Most Vulnerable and Support Families*** | CR4 - H | Follow-up of external review undertaken in 2015/16 deferred from 16/17 plan due to Ofsted | 20 | Q2 | Paul Hewitt | Parmjit Chahal |
| **Support, Advice & Follow-up** | | | | | | |
| 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 |  |  |
| **TOTAL REVISED PLAN 2017/18** |  |  | **751.5** |  |  |  |

**Susan Dixson**

**Head of Internal Audit & Corporate Anti-Fraud**

**January 2018**

1. Wherever possible risk ratings are taken from the Corporate (prefix CR), an audit risk assessment is undertaken for all other reviews. [↑](#footnote-ref-1)