

**HARROW COUNCIL
REVISED INTERNAL AUDIT PLAN 2017/18**

Revised Internal Audit Plan 2017/18

APPENDIX 1

Review Area/Links Harrow Ambition Plan 2020	Risk Assessment¹	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

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

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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 <i>Be More Business-like and Business Friendly</i>	Requirement of Cipfa/Solace Delivering Good Governance in Local Government Framework 2016	Development and co-ordination of a self-assessment process to assess 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

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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 <i>Be More Business-like and Business Friendly</i>	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

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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 <i>Corporate Priorities: Protect the Most Vulnerable and Support Families and Build a Better Harrow</i>	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 <i>Corporate Priority: Build a Better Harrow</i>	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 <i>Corporate Priority: Build a Better Harrow</i>	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 <i>Corporate Priority: Build a Better Harrow</i>	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
Weldon 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-	5	Q1	Dawn Calvert	Headteachers

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		assessment.				
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 Dixon
Head of Internal Audit & Corporate Anti-Fraud

January 2018