

# West London Waste

Treating waste as a valuable resource

Internal Audit Plan 2022/23

West London Waste Authority

Draft Internal Audit Plan for 2022/23



London Borough  
of Hounslow

Ealing and Hounslow Shared Internal Audit and Investigation Service

# Introduction

Our role as internal auditors is to provide independent, objective assurance designed to add value and improve the West London Waste Authority's performance.

This document sets out the planning process, a one-year operational plan for the coming year (2022/23). A strategic plan to consider broader assurance work will also be set out.

## Planning Process

The planning process is more directive from the WLWA, but includes a conversation with the Finance Director and Corporate Leadership Team around key risks and areas of assurance. Our aim with internal audit work is to:

- 1) Promoting good practice in:
  - Risk management
  - Control and fraud prevention
  - System designed
  - Governance
  
- 2) Adding value by:
  - Working with management to develop the most effective recommendations
  - Providing challenge where appropriate
  - sources.

The strategic plan internal audit plan is not a definitive list but acts as a planning aid. Setting out a list of areas to help with future year discussions. It is intended that the strategic plan will build over the next few years, but also that it will continue to evolve to reflect a changing risk environment.

## 2022/23 – Operational Internal Audit Plan

The operational one plan will remain reasonably fluid to allow areas of emerging risk to be adopted during the year where necessary. Updates will be reported to management and the Audit and Risk Committee during the year.

	Topic	Description/Indicative Scope	Days	Period (forecast)
1	Procurement and Expenditure	A review of procurement processes running through to actual expenditure.	9	Q2/3
2	HR/Payroll (WLWA Side)	A review of HR and payroll controls operated by WLWA.	8	Q1
3	Abbey Road Processes	To consider operational controls for the site and financial controls such as procurement cards, income and assets management.	3	Q4
4	Follow-up	To follow-up high recommendations made.	1.5	Ongoing
5	Management and Support	Includes: <ul style="list-style-type: none"> <li>• Head of Audit time on planning.</li> <li>• Support and review of projects</li> <li>• Committee reporting and attendance</li> </ul>	1.5	N/A
		Total Days	23	

## **Strategic plan**

The strategic plan (tbc). This includes previous coverage from the Council.

<b>Topic</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24 (P)</b>	<b>24/25 (P)</b>
Abbey Road Processes				✓		
Health and Safety			✓			✓
Business Continuity	✓					
Performance Management	✓				✓	
Creditors		✓				✓
Contract Management		✓			✓*	
Data/Management Information			✓			
Procurement and Expenditure				✓		
Income (S)			✓			
HR/Payroll (WLWA side) (S)				✓		
Central Services - ICT - FM - Utilities					✓	
Treasury		✓				✓

\* Contract Management was due 22/23, but deferred until 23/24 to look at the Residual waste contract with Suez, following variation currently under negotiation.

## **External Assurance**

<b>Topic</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24 (P)</b>	<b>24/25 (P)</b>
Treasury Management		✓		✓		
Payroll	✓			✓		

These audits consider Ealing Systems, but will provide some assurance over the general controls in these areas.