



ISLINGTON

Islington Council

Internal Audit

Annual Audit Plan – 2017/18 - Draft



1.1. Corporate / Cross Cutting Audits

Ref	Audit title	Indicative scope	Link to Islington's Principle Risks (where applicable)	Planned Quarter	Planned Days
CC17_1	Resident Impact Assessments	Deferred from 2016-17. To review the processing, recording, administering and monitoring of resident impact assessments in line with the Equalities Act		1	15
CC17_2	Health & Safety	Deferred from 2016-17. To undertake a deep dive into one health and safety area across the Council	Health and Safety	1	10
CC17_3	IR35	Review of the impact of the new IR35 regulation. To include tax and service delivery risks to the council.		1	10
CC17_4	Income Generation	CCAS cross council review of Income Generation strategies.	Financial strategy	2	10
CC17_5	Contract Management	To assess organisational oversight of third parties, to determine controls in place around business disruptions, data security, and regulatory noncompliance.		2	15
CC17_6	Outcome-based budgeting	To assess the council's preparedness for outcome-based budgeting	Financial strategy	3	10
CC17_7	General Data Protection Regulation	Ongoing monitoring of council's preparation for the implementation of GDPR	Information governance	3	10
CC17_8	Programme Management/Transformation	Programme review of a specific transformation programme or to assess the overall governance of programme management - TBC	Transformation programme	3	15
CC17_9	Performance and Management Information	To review the arrangements for managing data quality of performance and management information and the monitoring of results and use in decision making. To be considered in line with Council review of Performance/Delivery.		3	15
				Total Days	110

1.2. Resources

Ref	Audit title	Indicative scope	Link to Islington's Principle Risks (where applicable)	Planned Quarter	Planned Days
R17_1	Recruitment	Review of risks and controls in the Council's recruitment process for permanent staff.		1	15
R17_2	Purchase cards	To review the controls in place over Purchase cards and the arrangements for monitoring transactions		2	15
R17_3	Continuous Auditing/Key Financial Systems	As per annual CAM/KFS scope. Reduction to 5 systems.		3 to 4	50
R17_4	Shared Digital	Reviews within Shared Digital. TBC following planning meeting with Chief Digital and Information Officer.	IT delivery and transformation	TBC	30
R17_5	ERP	To provide risk and control advice on the development and implementation of major new HR and Finance cloud based system		TBC	50
Total Days					160

1.3. Children's Services

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CS17_1	Commissioning- CLA and CIN	To review the Council's commissioning processes for Children Looked After and Children in Need to ensure that best value is obtained and care quality is monitored in line with Children's Services Joint Commissioning Policy. To also include a review of the effectiveness of assessment/placement processes, budget monitoring and/or contract management.	1	15
CS17_2	SEN Transport	Combined with E&R. To review the impact of increasing costs and demographic issues on service delivery as well as arrangements for ensuring ongoing viability. (CS Contract Management/ E&R Service Delivery)	1	15
CS17_3	Disabled Children's team	Joint audit with Adult Social Care. To review the Transitions Team (a multi-agency team that works with disabled young people with severe and complex needs and their families to support the move-on to adult life).	2	15
CS17_4	Foster Care	Extended follow up of 2016/17 audit; to include adoption and guardianship payments	3	10
CS17_5	Arts/Culture/Libraries	At request of management. Audit and Scope TBC with Corporate Director	3	15

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CS17_5	Schools Audits x 4	Internal audits of schools on a cyclical basis - see separate plan	1 to 4	20
CS17_6	Stronger Families	Sign off of grant claim return 3x per year	1 to 4	20
Total Days				110
CS17_7	<i>Safeguarding Children</i>	<i>TBC Post Ofsted - to review the Council's arrangements for safeguarding children including governance, risk management and the arrangements for ensuring statutory requirements are met.</i>		

1.4. Environment and Regeneration

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
ER17_1	Cottage Road Depot	To review procurement and contract management processes to ensure practices are in line with Council policies. To include an assessment of the oversight of practices.	1	15
ER17_2	Blue Badges	To undertake a pro-active fraud review surrounding the administration and enforcement of blue badges	2	15
ER17_3	Pest Control	To review arrangements for pest control including income generated through ICO.	3	15
CS17_2	<i>SEN Transport</i>	<i>Combined with CS. To review the impact of increasing costs and demographic issues on service delivery as well as arrangements for ensuring ongoing viability. (CS Contract Management/ E&R Service Delivery)</i>	1	See CS Plan
Total Days				45

1.5. Housing and Adults Social Services (HASS)

Ref	Audit title	Indicative scope	<i>Link to Islington's Principle Risks (where applicable)</i>	Planned Quarter	Planned Days
HASS17_1	Housing Revenue Account	To review the arrangements in place for monitoring the Council's HRA financial viability. To include a review of the HRA Business Plan; savings plans, budget setting process and/or a review of recharges and/or options for cost-effective sales.		1	15

Ref	Audit title	Indicative scope	Link to Islington's Principle Risks (where applicable)	Planned Quarter	Planned Days
HASS17_2	General Service Charges	To review the methodology for calculation to assess whether reasonable, fair and complete. To assess the adequacy of supporting documentation for charges. To determine whether income is maximised.		2	15
HASS17_3	Safeguarding Adults	To review the Council's arrangements for safeguarding adults including governance, risk management and the arrangements for ensuring statutory requirements are met.	Safeguarding Adults	3	15
HASS17_4	Commissioning	At request of management. Consultancy and advice surrounding the design of controls and processes surrounding the new commissioning approach for in-house services and review of the processes for managing care home referrals/placements arising from hospital discharges.		3	15
HASS17_5	Housing and Planning Act 2016 Implementation	Programme review of the Council's approach to the implementation of the Housing and Planning Act 2016. Potential focus on high value voids.	Transformation programme & Future of Affordable Housing	4	15
HASS17_6	Third Sector Organisations x 1	Review of activities undertaken by Third Sector Organisations in the borough		1	5
HASS17_7	TMOs and Tenancy Management x4	Review of activities undertaken by TMOs in the borough		1 to 4	20
Total Days					100

1.6. Public Health

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
PH17_1	Public Health Evidence Hub	Review of Evidence Hub as requested by Public Health.	1	10
Total Days				10

1.7. Follow up reviews

Follow up work to ensure that agreed actions contained in our 2016/17 reports have been implemented will be undertaken during 2017/18. Status of implementation of 2016/17 audit recommendations will be updated and reported in our progress reports to senior management and the Audit Committee throughout 2017/18.

Corporate/Cross Cutting
Information Governance
Cyber Security
Finance & Resources incl. DST
PSN Audit
Digital Strategy and Technology Roadmap
GDPR
Payroll
Gifts and Hospitality/Declarations of Interest
Abacus/Controcc
Third Party Access
O365
Role of SIRO
Children's Services
Hornsey Road Children's Centre
Education Health Care Plans
Foster Care & Adoption Payments (extended follow up – see above)
Personal Budgets
School: Hanover
School: St Jude's & St Paul's
School: The Bridge
School: Laycock
School: Central Foundation
School: St John's Highbury Vale
School: St Mark's
East West Nursery
Film Service
Environment & Regeneration
Street Trading
Leisure Centre Contract Arrangements
Commercial Waste
Street Environment Service Savings
HASS
TMO: Arch Elm
TMO: Dixon Clarke
TMO: Hornsey Lane
TMO: Bemerton
Care Homes
Islington Law Centre
TMO IT Arrangements