



ISLINGTON

Islington Council

Internal Audit

Annual Audit Plan – 2018/19 - Draft



1.1. Corporate / Cross Cutting Audits

Ref	Audit title	Indicative scope	Link to Islington's Principle Risks (where applicable)	Planned Quarter	Planned Days
CC18-1	Landlord Duty of Care	Review of the Council's arrangements for ensuring compliance with Health & Safety requirements across its property portfolio.	Significant H&S Incident Serious H&S incident in housing	1	15
CC18-2	Brexit Preparedness	Review of the Council's plans and arrangements to prepare and respond to potential risks faced following Brexit. The review will consider the effectiveness of the identification and assessment of risks within/to the following areas: <ul style="list-style-type: none"> Financial Management / Funding / Investments; Local economy, partners and suppliers; Governance arrangements, including strategies, policies and procedures; Talent acquisition and retention; Service delivery/demand; and Legal implications. 	Financial Strategy	2	15
CC18-3	Outcomes Based Budgeting - programme review	Continued rolling assurance of programme governance arrangements. To include a deep-dive into two/three work streams.	Financial Strategy	3	20
CC18-4	Using Data Better Initiative	Review of the governance arrangements in place surrounding the cross-cutting <i>Using Data Better</i> initiative.	-	3	10
CC18-5	Information Governance	Cross-cutting review of the Council's information governance arrangements, including compliance with GDPR. To focus on high risk areas.	Serious information breach or non-compliance with legislation	2	15
CC18-6	Shared Digital – Transformation	Risk based review surrounding the Shared Digital governance arrangements. Review to include the delivery of the CMB prioritised programme.	IT Delivery & Transformation	3	15
Total Days					90

1.2. Resources

**Denotes a principal risk*

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
FR18-1	ERP – Programme Assurance	To provide assurance surrounding the ERP programme. To include a review of the programme's governance arrangements.	1 to 4	15

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
FR18-2	ERP – Control Design	To provide risk and control advice surrounding the development and implementation of the new ERP system.	1 to 4	25
FR18-3	Continuous Audit Monitoring (CAM)	Review of 5 key financial systems in line with the rolling CAM plan.	3	50
FR18-4	Procurement	Risk-based review of the end-to-end procurement process.	2	15
FR18-5	Capital Expenditure*	Risk based review of the effectiveness of key controls in place surrounding the Council's capital programme.	2	15
FR18-6	Shared Digital*	As per Shared Digital plan – to be confirmed on completion of 2017/18 work.	3	30
FR18-7	IT application review	Key controls testing, including a deep-dive into one IT application. Focus on key controls and risks related to availability, integrity, confidentiality and accountability.	3	15
Total Days				165

1.3. Children's Services

**Denotes a principal risk*

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CS18-1	Placement Commissioning 16-17 year olds*	Deferred from 2017/18. Cross-cutting review with Adult Social Care. To review the Council's commissioning processes for Looked After Children 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.	2	15
CS18-2	Transition from Child to Adult*	Deferred from 2017/18. Cross-cutting review with Adult Social Care. Risk based review of the governance arrangements in place for managing the transition from children's to adult's social care.	1	15
CS18-3	Schools' Monitoring*	Risk based review of the schools' finance team to review the Council's ongoing financial monitoring arrangements in respect of schools.	2	15
CS18-5	Children's Centres / Early Years*	Risk based review of the arrangements in place for the effective financial management and monitoring of Children's Centres. To also consider the arrangements in place to manage risks relating to a reduction in funding and/or service demand.	1	10
CS18-6	Schools – establishment reviews	Risk based review of seven schools.	All	35
CS18-7	Stronger Families	Audit review and sign-off of grant claim (3x per year)	All	20
Total Days				110

1.4. Environment and Regeneration

**Denotes a principal risk*

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
ER18-1	Blue Badge*	Deferred from 2017/18. Risk based review surrounding the administration and issue of blue badges. To include a review of controls surrounding enforcement.	2	15
ER18-2	Parking Services	Risk based review focussed on key controls. To include review of effectiveness of the governance arrangements surrounding compliance with legislative requirements.	1	15
ER18-4	Use of Agency Staff (E&R)	Risk based review surrounding the use of agency staff in E&R. The review will also deep dive into a sample of variable payments (e.g. overtime).	1	15
ER18-5	Waste and recycling	Risk-based review surrounding the effectiveness of key controls in place surrounding for the provision of residential waste and recycling services.	2	15
			Total Days	60

1.5. Housing and Adults Social Services (HASS)

**Denotes a principal risk*

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
HASS18-1	Safeguarding Adults*	Deferred from 2017/18. Risk based review of the Council's arrangements for safeguarding adults, including governance, risk management, and the arrangements for ensuring statutory requirements are met.	1	15
HASS18-2	Mental Health Safeguarding Processes*	Risk based review of the arrangements and processes in place surrounding mental health safeguarding.	3	15
HASS18-3	Rent Income & Recovery*	Risk based review of the effectiveness and efficiency of the Council's arrangements for rent collection and rent arrears following the introduction of Universal Credit.	2	15
HASS18-4	Housing Voids	Risk based review to ensure that the following key objectives are being met: <ul style="list-style-type: none"> • Sound policies and procedures in place for the management of empty Council properties (voids) and these are adhered to by all staff; • Appropriate action is taken to minimise the time that Council properties are empty and classified as void. Relevant performance and financial information is produced and monitored in order to assist with this process; • Repairs to void properties are restricted to those essential to meet the Council's re-let standard. All rechargeable repairs are fully and promptly charged to the outgoing tenant and appropriate action is taken to recover the sums due. 	1	15

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
HASS18-5	TMOs and Tenancy Management*	Risk-based review of four TMOs within the borough.	All	20
HASS18-6	VSO	Risk-based review of VSO monitoring arrangements. To include a visit to one VSO.	3	5
CS18-1	Placement Commissioning 16-17 year olds*	<i>Deferred from 2017/18. Cross-cutting review with Children's Services. To review the Council's commissioning processes for Looked After Children 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.</i>	2	See CS Plan
CS18-2	Transition from Child to Adult*	<i>Deferred from 2017/18. Cross-cutting review with Children's Services. Risk based review of the governance arrangements in place for managing the transition from children's to adult's social care.</i>	1	See CS Plan
Total Days				85

1.6. Public Health

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
PH18-1	Public Health	Risk based review based on risk assessment conducted in-year.	2	15
Total Days				15

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