

APPENDIX A

2019-20 DRAFT INTERNAL AUDIT PLAN

* Denotes a principal risk

1. CORPORATE / CROSS-CUTTING

Number	Audit title	Indicative scope	Planned Quarter	Days
CC19-1	Landlord Duty of Care *	Carried forward from 2018-19 (this review is in progress and will conclude in Q1). Review of the Council's arrangements for ensuring compliance with Health & Safety requirements across its property portfolio. The review will primarily focus on the controls and processes for the undertaking and tracking/monitoring of actions included Fire Risk Assessments.	Q1	20
CC19-2	Programme Management Office (PMO) *	Ongoing assurance to the Council's newly created PMO and follow up of recommendations made in the 18/19 Programmes and Transformation review commissioned by the Council's Audit Committee. The review will focus on overall governance and project delivery.	Q3	20
CC19-3	Savings Programme *	Risk based review of key programme objectives.	Q3	20
CC19-4	Cyber Security *	Cross-cutting review of the Council's Cyber Security arrangements. Scope to be refined in year and to focus on high risk areas as identified within the Principal Risk Report.	Q2	20
CC19-5	Brexit*	Extended follow up of recommendations made in 18-19 and ongoing IA support	All	20

CC19-6	Risk management – assurance mapping	Internal Audit input into assurance mapping for principal risks.	All	20
CC19-7	Fraud support	Internal Audit input into the reactive investigations to be undertaken in-year.	All	20
CC19-8	Annual governance statement and audit plan production	Preparation of the Council’s Annual Governance Statement and audit plan.	Q4	10
CC19-9	Follow ups	Follow up of recommendations made in 18-19	All	75
			Total Days	225

2. RESOURCES

Number	Audit title	Indicative scope	Planned Quarter	Days
FR19-1	Continuous Audit Monitoring (CAM)	Review of 5 key financial systems in line with the rolling CAM plan.	Q4	50
FR19-2	Right to Work Vetting Arrangements	Risk based review of the Council's processes and controls for undertaking, recording, verification and monitoring 'right to work' checks in accordance with legislative requirements. Review to cover controls surrounding right to work checks for internal staff, agency staff, contractors and voluntary sector organisations.	Q3	20
FR19-3	Electoral Services Review	Risk based review surrounding governance arrangements and key controls.	Q3	20
FR19-4	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.	Q3	20
FR19-5	IT Review – Systems out of support	Review of key controls surrounding isolated systems.	Q3	20
FR19-6	IT Review – Digital Strategy	Risk based review of the Council's digital strategy	Q2	20
			Total Days	150

3. PEOPLE

Number	Audit title	Indicative Scope	Planned Quarter	Days
PS19-1	Placement Commissioning 16-17 year olds*	Carried forward from 2018-19 (this review is in progress and will conclude in Q1 19-20). 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.	Q1	10
PS19-2	Youth Offending/ Youth Crime *	Programme review of the governance arrangements in place surrounding the Council's strategy to tackling youth offending/youth crime. Scope to provide assurance surrounding controls and mitigating actions included against this principal risk.	Q3	20
PS19-3	Schools' Monitoring*	Carried forward from 2018-19 (this review is in progress and will conclude in Q1 19-20). Risk based review of the financial management and HR services provided to schools. Scope to focus on monitoring arrangements in place to ensure that schools remain compliant with the Council's finance and HR policies and procedures.	Q1	10
PS19-4	High Needs/ SEN Children's Placements	Risk based review of the controls in place surrounding high-needs children's placements. Scope to include monitoring and reporting of high cost care placements / packages.	Q3	15
PS19-5	Direct Payments	Risk-based review of the effectiveness of controls in place to mitigate key risks relating to the assessment, payment, management and monitoring of Direct Payments for Adults and Children.	Q2	20

Number	Audit title	Indicative Scope	Planned Quarter	Days
PS19-6	Domestic Violence *	Risk based review of the effectiveness of the controls in place to mitigate the key risks surrounding intervention and support services, safeguarding, relationships with key partners and intelligence gathering (including trend analysis and early identification and intervention).	Q3	15
PS19-7	School establishment reviews	Risk based review of 6 schools	Q1 to Q4	42
CS19-8	Stronger Families	Islington has been granted Earned Autonomy by MHCLG, which means that it has moved away from the payment by results arrangement, allowing the Council to use more up-front investment to embed better ways of working. The details of the arrangement are agreed through an individual memorandum of understanding between MHCLG and the Council. Scope will be refined in year to focus on high risk areas.	Q4	10
			Total Days	142

3. ENVIRONMENT AND REGENERATION

Number	Audit title	Indicative Scope	Planned Quarter	Days
ER19-1	CCTV Monitoring	Risk based review surrounding the Council's operation of CCTV systems, to ensure compliance with relevant legislation and policies and procedures. The review will also consider the communication protocols between various services across the Council.	Q3	20
ER19-2	Parking Services	Carried forward from 2018-19 (this review is in progress and will conclude in Q1 19-20). Risk based review focussed on key controls. To include review of	Q1	20

Number	Audit title	Indicative Scope	Planned Quarter	Days
		effectiveness of the governance arrangements surrounding compliance with legislative requirements.		
ER19-3	Emergency Planning / Response *	Risk based review of the governance framework, internal controls and processes in place for responding effectively to a disruptive event within the community within a suitable timeframe.	Q2	20
ER19-4	S106	Risk based review surrounding the Council's arrangement for managing and monitoring S106 obligations in accordance with Council policy and legislation.	Q3	20
			Total Days	80

4. HOUSING

Number	Audit title	Indicative scope	Quarter	Days
HASS19-1	Home-build Programme*	Risk based review focussing on key programme objectives. The review will focus on programme assurance and the scope will be agreed in year to avoid duplication with areas reviewed by Scrutiny Committee.	Q3	20
HASS19-2	TMOs *	Risk based review of four TMOs. On conclusion of 2019-20 TMO work, a 'common findings/lessons to be learned' paper will be produced for sharing across all TMOs	Q1 to Q4	25
HASS19-5	Voluntary Sector Organisation	Risk-based review of VSO monitoring arrangements. To include a visit to one VSO.	Q3	15
			Total Days	60

5. PUBLIC HEALTH

Ref	Audit title	Indicative scope	Planned Quarter	Days
PH19-1	Public Health	Risk based review based on risk assessment conducted in-year.	Q2	20

APPENDIX ENDS