

APPENDIX 3 – 2022-23 ASSURANCE MAP

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
Covid-19 outbreak control	None - new risk.	Given the nature of this risk and the overarching controls in place, no Internal Audit activity is planned for 22/23. Risk management support will continue to be provided. Any audit activity will be confined to reactive audits if concerns are raised in year.
External funding uncertainty	2020-21 <ul style="list-style-type: none"> • Financial strategy (CC20-3) 2021-22 <ul style="list-style-type: none"> • Financial strategy follow up activity (FWU21-9) 	Based on moderate assurance rating in 2020-21, no further Internal Audit work is planned in this area before 2023-24. Any audit activity will be confined to reactive audits if concerns are raised in year.
Increasing outstanding debt	2020-21 <ul style="list-style-type: none"> • Rent income and recovery follow up (FWU20-14) • Financial controls mapping – income (FR20-1) 2021-22 <ul style="list-style-type: none"> • Key financial systems (FR21-1) • Rent income and recovery follow up activity (FWU21-29) 	Resource has been included in the Resources element of the 22/23 audit plan for assurance in this area: <ul style="list-style-type: none"> • Key financial systems (R22-1): <ul style="list-style-type: none"> ○ General ledger; ○ Bank and system reconciliations; and ○ Capital accounting.
Covid-19 impact (public realm)	2019-20 <ul style="list-style-type: none"> • Parking services (ER19-2) 2020-21	Resource has been included in the Environment element of the 22/23 audit plan for follow up work

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
	<ul style="list-style-type: none"> Investigations work relating to whistleblowing/PCNs People Friendly Streets (AD20-2) <p>2021-22</p> <ul style="list-style-type: none"> Parking services extended follow up (FWU21-6) Blue badges follow up activity (FWU21-15) People Friendly Streets follow up activity (FWU21-37) 	<p>in this area (FWU22-8) relating to the following audits:</p> <ul style="list-style-type: none"> Parking services (ER19-2); and People friendly streets (AD20-3).
Decline in local business resilience	<p>2020-21</p> <ul style="list-style-type: none"> Rent income and recovery follow up (FWU20-14) <p>2021-22</p> <ul style="list-style-type: none"> Decline in local business resilience (CWB21-1) Rent income and recovery follow up activity (FWU21-29) 	<p>Resource has been included in the Community Wealth Building element of the 22/23 audit plan for follow up work in this area (FWU22-7) relating to the following audit:</p> <ul style="list-style-type: none"> Decline in local business resilience (CWB21-1).
Youth crime and serious youth violence	<p>2020-21</p> <ul style="list-style-type: none"> Youth crime (PS20-1) 	<p>Based on moderate assurance rating in 2020-21, no further Internal Audit work is planned in this area before 2023-24. Any audit activity will be confined to reactive audits if concerns are raised in year.</p>
Financial resilience of residents	<p>2021-22</p> <ul style="list-style-type: none"> Financial resilience of residents (CWB21-2) 	<p>Resource has been included in the Community Wealth Building element of the 22/23 audit plan for follow up work in this area (FWU22-7) relating to the following audit:</p> <ul style="list-style-type: none"> Financial resilience of residents (CWB21-2).

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
Housing delivery test	<p>2019-20</p> <ul style="list-style-type: none"> • S106 (ER19-4) <p>2020-21</p> <ul style="list-style-type: none"> • HomeBuild (HOU20-1) <p>2021-22</p> <ul style="list-style-type: none"> • S106 extended follow up (FWU21-33) • HomeBuild extended follow up (FWU21-24) 	<p>Resource has been included in the Homes and Neighbourhoods element of the 22/23 audit plan for follow up work in this area (FWU22-10) relating to the following audit:</p> <ul style="list-style-type: none"> • HomeBuild (HOU20-1).
Leisure provision closure	<p>Based on discussion with management, there is significant independent external scrutiny in this area across London. As such, no assurance work took place in 2021-22.</p>	<p>Based on discussion with management, there is significant independent external scrutiny in this area across London. As such, no assurance work is currently planned for 2022-23. This will be kept under review.</p>
Safeguarding children	<p>2019-20</p> <ul style="list-style-type: none"> • Placement commissioning 16-17 year olds (CS19-1) <p>2020-21</p> <ul style="list-style-type: none"> • SEN transport follow up (FWU20-4) • Placement commissioning 16-17 year olds follow up (FWU20-10) <p>2021-22</p> <ul style="list-style-type: none"> • High needs/SEN children’s placements – PS21-1) • Placement commissioning 16-17 year olds follow up activity (FWU21-10) • SEN transport follow up activity (FWU21-30) 	<p>Resource has been included in the Children’s Services element of the 22/23 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Safeguarding children – staff vetting (CS22-1). <p>External assurance is also in place in this area through Ofsted inspections.</p>

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
Covid-19 financial impact	<p>2019-20</p> <ul style="list-style-type: none"> Housing Revenue Account (FR19-7) <p>2020-21</p> <ul style="list-style-type: none"> Financial strategy (CC20-3) Commercial waste recovery plan (AD20-2) <p>2021-22</p> <ul style="list-style-type: none"> Covid-19 grant certification - FR21-4 Housing Revenue Account follow up activity (FWU21-1) Financial strategy follow up activity (FWU21-9) Commercial waste recovery plan follow up activity (FWU21-36) 	<p>Resource has been included in the Environment element of the 22/23 audit plan for follow up work in this area (FWU22-8) relating to the following audit:</p> <ul style="list-style-type: none"> Commercial Waste Recovery Plan (AD20-2). <p>Resource has been included in the Homes and Neighbourhoods element of the 22/23 audit plan for follow up work in this area (FWU22-10) relating to the following audits:</p> <ul style="list-style-type: none"> Housing Revenue Account (FR19-7).
Cyber and data security	<p>2019-20</p> <ul style="list-style-type: none"> Cyber security (CC19-4) – <p>2020-21</p> <ul style="list-style-type: none"> Cyber security follow up (FWU20-33) <p>2021-22</p> <ul style="list-style-type: none"> Access controls and rights (FR21-2) Cyber security follow up activity (FWU21-18) 	<p>Resource has been included in the Resources element of the 22/23 audit plan for follow up work in this area (FWU22-12) relating to the following audit:</p> <ul style="list-style-type: none"> Access controls and rights (FR21-2).
Diversity and inclusion	<p>2021-22</p> <ul style="list-style-type: none"> Challenging Inequality Programme (FR21-5) 	<p>Resource has been included in the Fairer Together element of the 22/23 audit plan for follow up work in this area (FWU22-9) relating to the following audit:</p> <ul style="list-style-type: none"> Challenging Inequality Programme (FR21-5).

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
Social inequalities	2021-22 <ul style="list-style-type: none"> Challenging Inequality Programme (FR21-5) 	Resource has been included in the Fairer Together element of the 22/23 audit plan for follow up work in this area (FWU22-9) relating to the following audit: <ul style="list-style-type: none"> Challenging Inequality Programme (FR21-5).
Serious information breach or non-compliance with legislation	2020-21 <ul style="list-style-type: none"> Information governance - records management follow up (CC20-5) 2021-22 <ul style="list-style-type: none"> Information governance - records management follow up activity (FWU21-20) 	Resource has been included in the Resources element of the 22/23 audit plan for assurance in this area: <ul style="list-style-type: none"> Unauthorised access to Council email systems (R22-4).
Response and resilience	2019-20 <ul style="list-style-type: none"> Emergency planning (ER19-3) 2020-21 <ul style="list-style-type: none"> Business continuity planning lessons learned exercise (ER20-4) 	Based on moderate assurance rating in 2019-20, no high risk findings in 2020-21 and ongoing testing of business continuity arrangements due to Covid-19, no further Internal Audit work is planned in this area before 2023-24. Any audit activity will be confined to reactive audits if concerns are raised in year.
Safeguarding adults	2019-20 <ul style="list-style-type: none"> Direct payments (PS19-5) 2020-21 <ul style="list-style-type: none"> Safeguarding adults (PS20-2) 2021-22	Resource has been included in the Homes and Neighbourhoods element of the 22/23 audit plan for assurance in this area: <ul style="list-style-type: none"> Housing allocation and medical need (ASC22-1)

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
	<ul style="list-style-type: none"> • Safeguarding adults extended follow up (FWU21-14) • Direct payments extended follow up (FWU21-31) • Mental health safeguarding follow up (FWU21-39) 	<p>Resource has been included in the Adult Social Care element of the 22/23 audit plan for follow up work in this area (FWU22-5) relating to the following audits:</p> <ul style="list-style-type: none"> • Mental health safeguarding processes (HASS18-2); and • Safeguarding adults (PS20-2).
New homes programme	<p>2020-21</p> <ul style="list-style-type: none"> • HomeBuild (HOU20-1) <p>2021-22</p> <ul style="list-style-type: none"> • HomeBuild extended follow up (FWU21-24) 	<p>Based on moderate assurance rating in 2020-21, no further Internal Audit work is planned in this area before 2023-24. Any audit activity will be confined to reactive audits if concerns are raised in year.</p>
Social care market instability	<p>2020-21</p> <ul style="list-style-type: none"> • Adult social care provider failure follow up (PS20-3) • Contract management (CC20-6) <p>2021-22</p> <ul style="list-style-type: none"> • Contract management follow up activity (FWU21-11) 	<p>Resource has been included in the Community Wealth Building element of the 22/23 audit plan for follow up work in this area (FWU22-7) relating to the following audit:</p> <ul style="list-style-type: none"> • Contract management (CC20-6).
Delivering Net Zero Carbon	<p>2020-21</p> <ul style="list-style-type: none"> • People Friendly Streets (AD20-2) • Capital programmes (CC20-4) <p>2021-22</p>	<p>Resource has been included in the Environment element of the 22/23 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Climate emergency (E21-5).

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
	<ul style="list-style-type: none"> • People Friendly Streets follow up activity (FWU21-37) • Capital programmes follow up activity (FWU21-10) 	<p>Resource has been included in the Cross-cutting element of the 22/23 audit plan for follow up work in this area (FWU22-4) relating to the following audit:</p> <ul style="list-style-type: none"> • Capital programmes (CC20-4). <p>Resource has been included in the Environment element of the 22/23 audit plan for follow up work in this area (FWU22-8) relating to the following audit:</p> <ul style="list-style-type: none"> • People friendly streets (AD20-3).
Contract management	<p>2020-21</p> <ul style="list-style-type: none"> • Procurement follow up (FWU20-16) • Contract management follow up (FWU20-6) • Contract management (CC20-6) <p>2021-22</p> <ul style="list-style-type: none"> • Contract management follow up activity (FWU21-11) 	<p>Resource has been included in the Community Wealth Building element of the 22/23 audit plan for follow up work in this area (FWU22-7) relating to the following audit:</p> <ul style="list-style-type: none"> • Contract management (CC20-6).
Health and social care integration	<p>2019-20</p> <ul style="list-style-type: none"> • Public health partnership working arrangements (PH18-1) <p>2020-21</p> <ul style="list-style-type: none"> • Public health partnership working arrangements follow up (FWU20-41) 	<p>Resource has been included in the Public Health element of the 22/23 audit plan for follow up work in this area (FWU22-11) relating to the following audits:</p> <ul style="list-style-type: none"> • Public health (PH18-1) • Health and Social Care Integration (PH21-1)

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
	<p>2021-22</p> <ul style="list-style-type: none"> • Health and Social Care Integration (PH21-1) • Public health partnership working arrangements follow up activity (FWU21-8). 	
School viability and place planning	No assurance activity took place between 2019 and 2022. School viability and place planning is monitored by the Council.	No assurance activity is planned for 2022-23. Risk management advice is being provided in this area.
Compounded pupil attainment gap	No assurance activity took place in 2021-22. The effectiveness of school governance mechanisms was verified as part of schools establishment reviews (PS21-2) in this area.	No assurance activity is planned for 2022-23. The effectiveness of school governance mechanisms is verified as part of schools establishment reviews (CS22-2).
IT delivery and transformation	<p>2020-21</p> <ul style="list-style-type: none"> • Technology debt management follow up (FR20-4) <p>2021-22</p> <ul style="list-style-type: none"> • Business transformation (FR21-3) • Technology debt management follow up activity (FWU21-35) 	Resource has been included in the Children's Services element of the 22/23 audit plan for follow up work in this area (FWU22-12) relating to the following audit: <ul style="list-style-type: none"> • Business transformation (FR21-3).
Service response to further Covid-19 outbreak	<p>2019-20</p> <ul style="list-style-type: none"> • Emergency planning (ER19-3) <p>2020-21</p> <ul style="list-style-type: none"> • Business continuity planning lessons learned exercise (ER20-4) 	No work is planned for 2022-23 based on the moderate assurance rating in 2019-20, no high risk findings in 2020-21 and ongoing testing of business continuity arrangements due to Covid-19. Any audit activity will be confined to reactive audits if concerns are raised in year.

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
Non recent child abuse	Based on discussion with management, there is significant scrutiny in this area. As such, no assurance work took place in 2021-22.	Based on discussion with management, there is significant scrutiny in this area. As such, no assurance work is currently planned for 2022-23. This will be kept under review.
Serious H&S incident in housing	<p>2019-20</p> <ul style="list-style-type: none"> • Landlord duty of care - fire risk assessments (CC19-1) • TMO audits – Newbery House and Arch Elm (HASS19-2) • TMO follow ups - Quaker Court (FWU19-25), Redbrick (FWU19-26), Brooke Park (FWU19-27) <p>2020-21</p> <ul style="list-style-type: none"> • Landlord duty of care - fire risk assessments follow up (FWU19-2) • Landlord duty of care - lifts (CC20-1) • TMO audit – Elthorne 1st TMC (HOU20-2) • TMO follow ups – Gambier House (FWU20-24), Newbery House (FWU20-26), Arch Elm (FWU20-27) <p>2021-22</p> <ul style="list-style-type: none"> • Landlord duty of care – Fire Risk Assessments follow up activity (FWU21-2). • Tenant Management Organisation establishment reviews 	<p>Resource has been included in the Homes and Neighbourhoods element of the 22/23 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Landlord duty of care - housing safety project assurance (HN22-2); • Tenant Management Organisation monitoring arrangements (HOU21-1) – deferred from 2021-22 at the request of the TMO management team to ensure that the audit responds to planned changes in arrangements; and • Tenant Management Organisation establishment reviews (HN22-1). <p>Resource has been included in the Homes and Neighbourhoods element of the 22/23 audit plan for follow up work in this area (FWU22-10) relating to the following audits:</p> <ul style="list-style-type: none"> • Landlord duty of care – Fire Risk Assessments (CC19-1); and

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
		<ul style="list-style-type: none"> Landlord duty of care – lifts follow up activity (CC20-1).
Health and safety	<p>2019-20</p> <ul style="list-style-type: none"> Legionella follow up (FWU19-1) <p>2020-21</p> <ul style="list-style-type: none"> Health and safety – asbestos (HOU20-5) Landlord duty of care - lifts (CC20-1) 	<p>Resource has been included in the Homes and Neighbourhoods element of the 22/23 audit plan for an extended follow up of the following audit:</p> <ul style="list-style-type: none"> Health and safety – asbestos (FWU22-1) <p>Resource has been included in the Homes and Neighbourhoods plan for follow up work in this area (FWU22-10) relating to the following audit:</p> <ul style="list-style-type: none"> Landlord duty of care – lifts follow up activity (CC20-1)
Capital programme delivery	<p>2020-21</p> <ul style="list-style-type: none"> Capital programmes (CC20-4) Capital expenditure follow up (FWU20-17) <p>2021-22</p> <ul style="list-style-type: none"> Capital programmes follow up activity (FWU21-10). Capital expenditure follow up activity (FWU21-16). 	<p>Resource has been included in the Cross-cutting element of the 22/23 audit plan for follow up work in this area (FWU22-4) relating to the following audit:</p> <ul style="list-style-type: none"> Capital programmes (CC20-4). <p>Resource has been included in the Resources element of the 22/23 audit plan for follow up work in this area (FWU22-12) relating to the following audit:</p> <ul style="list-style-type: none"> Capital expenditure (FR18-5)

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
Domestic violence abuse	<p>2020-21</p> <ul style="list-style-type: none"> Domestic violence (PS20-7) – moderate assurance <p>2021-22</p> <ul style="list-style-type: none"> Domestic violence follow up activity (FWU21-21). 	Based on moderate assurance rating in 2020-21, no further Internal Audit work is planned in this area before 2023-24. Any audit activity will be confined to reactive audits if concerns are raised in year.
Change programme delivery	<p>2020-21</p> <ul style="list-style-type: none"> PMO (CC20-2) <p>2021-22</p> <ul style="list-style-type: none"> PMO extended follow-up (FWU21-5) 	Resource has been included in the Cross-cutting element of the 22/23 audit plan for follow up work in this area (FWU22-4) relating to the following audit: <ul style="list-style-type: none"> PMO (CC20-2)
IT resilience	<p>2019-20</p> <ul style="list-style-type: none"> Symology (FR19-5) <p>2020-21</p> <ul style="list-style-type: none"> CivicaPay (FR20-2) Symology follow up (FR20-4) <p>2021-22</p> <ul style="list-style-type: none"> CivicaPay follow up activity (FWU21-12) 	Resource has been included in the Resources element of the 22/23 audit plan for assurance in this area: <ul style="list-style-type: none"> Key software system resilience review (R22-2)
Well managed workforce	<p>2019-20</p> <ul style="list-style-type: none"> Right to work vetting arrangements (FR19-2) considered Brexit preparedness related to staffing. <p>2020-21</p> <ul style="list-style-type: none"> Use of contingent workers (FR20-5) <p>2021-22</p>	Resource has been included in the Resources element of the 22/23 audit plan for an extended follow up of the following audit: <ul style="list-style-type: none"> Use of contingent workers (FWU22-3)

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
	<ul style="list-style-type: none"> • Gifts and hospitality and declarations of interest extended follow up (FWU21-27) • Right to work vetting arrangements extended follow up (FWU21-34) 	
Serious fraudulent activity	<p>Fraud risks identified through Internal Audits are addressed through audit recommendations. Additionally, Internal Audit offered input into reactive fraud investigations undertaken in 2020-21 and 2021-22, and carried out an additional audit into supplier bank amendments (AD21-2) in response to a bank mandate fraud.</p>	<p>Resource has been included in the Resources element of the 22/23 audit plan for assurance in this area:</p> <ul style="list-style-type: none"> • Use of sundry suppliers (R22-3) • Unauthorised access to Council email systems (R22-4) <p>Resource has been included in the Resources element of the 22/23 audit plan for an extended follow up of the following audit:</p> <ul style="list-style-type: none"> • Supplier bank amendments (AD21-2) <p>Additionally, the audit plan is designed to address and identify fraud risks. Delivery of the audit plan will ensure that where risks are identified in the course of audits, recommendations are made to mitigate them.</p> <p>Internal Audit will offer input into reactive investigations to be undertaken in-year (CC22-2).</p>

Risk title	Internal Audit Coverage (from 2019-20 to 2021-22)	2022-23 Planned Internal Audit Coverage
Savings delivery	<p>2020-21</p> <ul style="list-style-type: none"> Financial strategy (CC20-3) <p>2021-22</p> <ul style="list-style-type: none"> Financial strategy follow up activity (FWU21-9) 	Based on moderate assurance rating in 2020-21, no further Internal Audit work is planned in this area before 2023-24. Any audit activity will be confined to reactive audits if concerns are raised in year.

Appendix ends