



ISLINGTON

# Islington Council

**Internal Audit**

Annual Audit Plan – 2015/16 - Draft



# Summary of Allocation of Planned days

Due to Internal Audit departmental savings of £145,000 required in 2015/16, the number of audit days has been reduced accordingly. This is detailed in the table below.

Service Area	Total Planned Days 2015/16	2014/15	Reduction in Days
<b>Cross Cutting</b>	120	105	+15
<b>Finance</b>	185	225	-40
<b>Children's Services</b>	105	145	-40
<b>E&amp;R</b>	60	90	-30
<b>HASS</b>	70	120	-50
<b>Chief Execs</b>	45	60	-15
<b>Follow Ups*</b>	125	140	-15
<b>Contingency</b>	70	100	-30
<b>Fraud Support**</b>	55	180	-125
<b>Risk Management Support</b>	15	0	+15
<b>Total Audit Resource</b>	<b>850</b>	<b>1165</b>	<b>-315</b>

\*The number of follow up days required should be reduced following the implementation in Q1 2015/16 of Traction follow up software, which may enable more direct audit days to be directed towards delivering the main plan.

\*\*Fraud function now delivered by in-house full time employee with extra support purchased from audit contract as required

# Internal Audit Plan 2015/16

## Corporate / Cross Cutting Audits

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days	Link to Islington's Principle Risks (where applicable)
CC15_1	Operational Business Continuity	To review the Council's plans for response and recovery. Scope to include robustness of arrangements for business continuity, disaster recovery and internal/external communications, including from IT perspective. To take in to account results of Corporate exercise being held in March 2015.	2	20	<i>Resilience &amp; Responsiveness</i>
CC15_2	Health & Safety	Risk based review and controls optimisation exercise to ensure that the Council's meets its legal obligations as an employer and a landlord by ensuring that all facilities are safe, secure, and comply with relevant Health and Safety legislation and guidelines. Include risk that the Council does not put in place or maintain robust procedures, testing regimes or work programmes for key areas. To include Corporate Estates, Schools etc.	3	20	<i>Significant H&amp;S incident</i>
CC15_3	Cross Council Savings	Review of identification of savings across the Council and robustness of delivery. To include monitoring and reporting controls.	3	15	<i>Financial Strategy</i>
CC15_4	Digital Strategy and Technology Roadmap	Review of IT alignment with Council objectives and the harnessing of new technology and benefits realisation. Assess whether IT are enabling and maximising opportunities. To include IT Project Delivery, training, partnership working and enabling residents. To include a review of service area responsibilities for delivery across the Council.	1	15	<i>IT Transformation</i>
CC15_5	Anti-Social Behaviour	In line with the new Anti-Social Behaviour, Crime and Policing Act 2014, review the management and monitoring of ASB across the Council, to ensure that intelligence and information is shared and processes are streamlined to avoid duplication of effort and to ensure that communications with third/external parties is clear and concise.	1	15	
CC15_6	Information Assurance	To review arrangements post-ICO inspection and provide support for implementing lessons learnt and/or to specialise in a review of integrity of data/back up of data.	2	10	<i>Information Governance</i>

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days	Link to Islington's Principle Risks (where applicable)
CC15_7	Use of Agency Staff	Audit Committee Request. To review Council's use of agency staff and compliance with Council policy. To include the vetting arrangements for agency staff, including arrangements for temp to permanent.	2	15	
CC15_8	Public Health*	TBC with Director of Public Health	3	10	
		<b>Total days</b>		<b>120</b>	

## Finance and Resources

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
FR15_1	Continuous Auditing/KFS Audits	As per annual CAM scope	1 to 4	120
FR15_2	iCo – Islington Limited	To review the controls, operation and governance of the new Trading Company which will provide services and expertise to a wider audience including private sector.	3	10
FR15_3	Income maximisation from Corporate Property	To review fees and charges for Corporate Property to determine whether income opportunities are maximised. Determine whether new opportunities for income generation are identified and implemented and review the controls and processes in place for collection, recording and monitoring of income.	4	10
<b>DST</b>				
FR15_5	PSN Audit	Deferred from 14/15. Specialist review of PSN requirements and their application. Following through to a strategic review over mobile working processes including current security arrangements associated with the use of employee's own devices, home working etc to ensure opportunities are maximised and risk appetite is appropriate. July submission for August approval.	1	15
FR15_6	PCI Compliance	To ensure compliance with the requirement of PCI. To review internal and external risks to data and controls around payments and reconciliations. To define roles and responsibilities across the council.	1	15
FR15_7	M3	An assessment of IT key controls in place for M3 including an assessment of controls over: access; change management; security; interfaces and; back up procedures. To define roles and stakeholder responsibilities.	3	15
		<b>Total Days</b>		<b>185</b>

## Children's Services

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CS15_1	Schools x 7	Risk based reviews of schools' governance, risk management and financial management arrangements	1 to 4	50
CS15_2	Stronger Families	Audit sign-off of LBI claim submission	1 to 4	15
CS15_3	Review of Schools Support Services	Review of the school support function as second line of defence, including a review of policies, procedures, communication, monitoring etc	1	10
CS15_4	Asylum Seekers - Children	Risk based review of service including assessment; grant payments etc	2	15
CS15_5	Post 16 Budget	Risk based review of controls in place to manage the consortium budget and ensure vfm. To cover DFE Funding and comms.	3	15
		<b>Total Days</b>		<b>105</b>

## Environment and Regeneration

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
ER15_5	Flooding	Risk based review of arrangements for responding to flooding covering monitoring practices, staff training, use of key resources and intelligence to make informed decisions and comms	2	15
ER15_6	Leisure Centre Contract Arrangements	Risk based review of contract management arrangements for Leisure contract	3	15
ER15_2	Libraries	To be decided with services in order to support service development	1	15
ER15_3	Waste Management	Deferred from 14/15. Risk based review of controls surrounding key service objectives.	1	15
		<b>Total Days</b>		<b>60</b>

## Housing and Adults Social Services (HASS)

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
HASS15_1	Safeguarding Adults*	Deferred from 2014/15. In line with the implementation of the Care Act, a review of the notification of clients requiring safeguarding ensuring they meet criteria, working with agencies including foundation trust, other local authorities, police appropriate, clients services monitored and reviewed with approval processes for services, funding / payment applied.	1	10
HASS15_3	Moving Forward Programme - Benefits Realisation	Programme management review to ensure project is in line with objectives; robust risk management; appropriate governance and scrutiny.	1	15
HASS15_7	Housing Needs Service/Temp Acc/Prevention of Homelessness Strategy Overspend	Review of the arrangements for monitoring the HNS overspend.	1	15
HASS15_9	Repairs & Maintenance - in-house reintegration	To review controls post-implementation of in-house reintegration	1	10
HASS15_8	TMOs x 4	To ensure that TMO's comply with legal and regulatory framework, provide effective financial management and administrative control, value for money from procurement of contract and services ensuring the effective management and maintenance of repairs of the buildings/estate it is responsible for improving housing conditions and the environment for the benefit of residents.	1 to 4	20
<b>Total Days</b>				<b>70</b>

\* Possible Joint Review with Camden



## Chief Executive's Department

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CE15_1	Governance and Member Support	Review of Governance arrangements, role of Members, Member vetting and induction, skills assessment, training etc.	1	15
CE15_2	Islington Assembly Hall	Risk based review of charging policies, income collection, purchasing arrangements, VfM, business planning and marketing.	2	15
CE15_3	VCS Organisations x1	Review of governance and financial management arrangements in specific organisations funded by the council to ensure that they are complying with the minimum standards framework established by the Third Sector Strategic Forum; to assist organisations in maintaining the necessary infrastructure to manage the delivery of council funded services. Site visits will be made to a sample of organisations. Scope will include an evaluation of the robustness of governance and accounting records - transparency of decision making process, budgetary control and monitoring, and quality of management information systems maintained to support agreed service delivery outcomes.	3	15
		<b>Total Days</b>		<b>45</b>

## Follow up reviews

125 days have been allocated for follow up work to ensure that agreed actions contained in our 2014/15 reports have been implemented.

Status of implementation of 2014/15 audit recommendations will be updated and reported in our progress reports to senior management and the Audit Committee throughout 2015/16.

Traction follow up software (a recommendation monitoring and reporting tool) will be implemented in Q1 2015/16.

<b>Corporate/Cross Cutting</b>	
Leaseholder service & Major Works charges (HASS & Finance)	
Customer Transformation Programme	
Finsbury Park Community Hub	
Programme Management	
Corporate Data Protection	
Right To Buy	
Leaseholder service & Major Works charges (HASS & Finance)	
Customer Transformation Programme	
CCTV	
<b>Finance &amp; Resources incl. DST</b>	
Bailiffs	
VAT	
SharePoint	
Capacity Planning	
Abacus	
Softbox	
<b>Children's Services</b>	
Local Education Partnership (LEP)	
Admissions/School Placements	
High Needs SEN	
Personal Budgets LBI	
<b>Schools:</b>	
	St Mary's CE
	Copenhagen
	Duncombe
	Holloway
	St. Peter's & St. Paul's RC
	Canonbury
	Hugh Myddelton
	Richard Cloudesley
	Prior Weston
	Ashmount
	Thornhill
	Yerbury

## Chief Executive's Office

Performance Monitoring

HR Service - Review of Starters and Leavers Process

Third Sector Organisations – Refugee Therapy Centre

## Environment & Regeneration

Planning/S106/Building Control

Planning Notification Procedures and Consultation

Open Spaces/Parks Management

## HASS

Brunswick Close TMO

Taverner & Peckett TMO

Pleydell TMO

Self-Directed Care Services, Individual Budgets and Direct Payments

Housing Allocations