



ISLINGTON

Islington Council

Internal Audit

Annual Audit Plan – 2016/17 - Draft



1. Summary of Allocation of Planned days

Due to budget reductions of £73,000, the total number of direct audit days for 2016/17 is 847 (a reduction of 141 days from 2015/16 and 461 days since 2014/15); this translates in to 480 days available for new projects, after management time, follow ups, risk and fraud support and contingency have been taken in to account. See table 1 below for more detail:

Table 1: Analysis of Audit Days

	2016/17	2015/16	1 year diff	%	2014/15	2 year diff	%
In house	499	491			497		
PWC	211	358	-147		669	-458	
HIA & AM	137	139			142		
Total Direct audit days	847	988	-141	-17%	1308	-461	-54%
Management Time	137	139			142		
Follow Ups	117	125			140		
Risk Support	15	15			0		
Fraud Support	40	55			180		
Contingency	58	69			100		
Days available for New Projects	480	585	-105	-22%	746	-266	-55%

The impact on the number of audit days allocated to each directorate in 2016/17 is outlined below:

Directorate	2016/17 days	2015/16 days	reduction	%
Chief Executive's	30	45	-15	-13%
E&R	50	60	-10	-20%
Finance	125	185	-60	-48%
Children's Services	105	105	0	-0%
HASS	70	70	0	-0%
Cross-Cutting	85	105	-20	-33%
Public Health	15	15	0	-0%
	480	585	-105	

2. Internal Audit Plan 2015/16

2.1. Corporate / Cross Cutting Audits

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days	Link to Islington's Principle Risks (where applicable)
CC16_1	Voluntary Organisations	Review of cross-council relationship with voluntary organisations. Review of VCS team plus deep dive into at least one organisation	2	25	
CC16_2	Cyber Security	Assessing vulnerabilities of IT systems across the Council which hold personal and sensitive data	2	20	<i>ITT/IG – IT Transformation/Information Governance</i>
CC16_3	Health and Safety	Review will include a follow up of recommendations made in 2015-16, and will also focus on a deep dive in to the current risks.	3	15	<i>H&S – Significant H&S Risk</i>
CC16_4	Information Governance	Assessment of preparation for new Data Protection Regulations	2	15	<i>IG – Information Governance</i>
CE16_2	Equalities	Review of the processing, recording, administering and monitoring of council equality processes. Compliance with the Act.	1	10	
		Total Days		85	

2.2. Finance and Resources

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
FR16_1	Continuous Auditing/Key Financial Systems	As per annual CAM scope	4	80
FR16_2	Digital Strategy/IT	TBC following discussions with IT management	1 to 4	30
FR16_3	Cash Handling & Safes	Extended follow up to the 2013/14 Review taking into account the processes for cash handling and safes across the Council.	3	15
		TOTAL DAYS		125

2.3. Children's Services

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CS16_1	Schools Audits x 7	Internal audits of schools on a risk basis	1 to 4	35
CS16_2	Stronger Families	Audit review and sign off of claims	1 to 4	15
CS16_3	Personal Budgets	Extended Follow Up to 15/16 review	1	10
CS16_4	SEN (Special Educational Needs)	Extended Follow Up to 15/16 review	2	10
CS16_5	School monitoring	Extended Follow Up to 15/16 review. To include review of schools' budget setting process including robustness of forecasted budgets, reasonability of forecast parameters and support to prevent schools' going into deficit.	2	10
CS16_6	Foster Care & Adoption Payments	Review of arrangements for deciding amounts Foster Carers are paid and how this is reviewed. Also how extra payments are approved and monitored. Review resilience of the payment system and the payroll run. To also cover payments to people who have been given adoption, residency and guardianship orders and how these are reviewed.	3	20
CS16_7	Hornsey Road Children's Centre	Risk based review of financial management, governance and HR procedures	1	5
TOTAL DAYS				105

2.4. Environment and Regeneration

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
ER16_1	Commercial Waste	Review of the collection of waste from commercial premises, including processes and procedures as well as income and debt recovery. To also consider fraud risks.	2	15
ER16_2	Transforming Street Scene	Programme Management review	2	15
ER16_3	Street Trading	Review of the operation of markets across the borough, licencing, income, monitoring etc. incl four council run markets - Chapel, Exmouth, Camden Passage and Whitecross Street	3	15
ER16_4	Planning	Provision of advice and guidance of risk and control design	(as needed)	5
Total Days				50

2.5. Housing and Adults Social Services (HASS)

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days	Link to Islington's Principle Risks (where applicable)
HASS16_1	Care Homes	Review of residential care homes - includes in and out of borough care homes. Under the Care Act Local Authorities also have a responsibility for care homes located in the borough which they may not use/commission. To include controls over commissioning and monitoring.	1	15	<i>TASC – Transforming Adult Social Care/ SA – Safeguarding Adults</i>
HASS16_2	Support for Carers	To review the Council arrangements for providing support to carers in the borough. To also consider arrangements with Carers UK who provide a Carers Hub on behalf of Islington Council. The Hub, which is currently in development, will provide advice and information, support, and events and activities.	2	15	
HASS16_3	TMOs	Risk based review of activities undertaken by TMOs in the borough	1 to 4	25	
HASS16_4	Responsive Repairs	Risk based review of the Responsive Repairs service	3	15	<i>HR – Housing Repairs</i>
TOTAL DAYS				70	

2.6. Chief Executive's Department

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CE16_1	Payroll	Review of the administration of salaries, addition of staff to payroll, removal, amendments, payroll payments, deductions, overpayments, overtime. Review of staff expenses and any special payments to staff. Include maintenance of master establishment list and processing and recording of holiday pay.	3	20
CE16_3	Gifts and Hospitality/Declarations of Interest	Review of the processing, recording, administering and monitoring of gifts and hospitality and declaration of interests processes.	1	10
Total Days				30

2.7. Public Health

Ref	Audit title	Indicative scope	Planned Quarter	Planned Days
CC16_5	Transforming Public Health Programme	Programme Review	3	15

2.8. Follow up reviews

117 days have been allocated for follow up work to ensure that agreed actions contained in our 2015/16 reports have been implemented. Status of implementation of 2015/16 audit recommendations will be updated and reported in our progress reports to senior management and the Audit Committee throughout 2016/17.

Corporate/Cross Cutting	
Operational Business Continuity	
Use of Agency Staff incl SES agency Staff	
Anti-Social Behaviour	
Cross Council Savings	
Information Assurance	
Public Health	
Health & Safety (to be included in main audit)	
Digital Strategy and Technology Roadmap	
Sunnyside Community Gardens	
Leaseholder service & Major Works charges - Direct Services	
Finance & Resources incl. DST	
Bank Account Transfer	
ICo Trading Company	
PCI Compliance	
PSN Audit	
Abacus	
Ticket Viewer	
Children's Services	
Asylum Seekers - Children	
Alternative Provision	
Personal Budgets	
Virtual School	
School Admissions (main 2015/16 audit plus data audit)	
The Factory Children Centre	
Schools:	
Canonbury	
Highbury Grove	
St Aloysius	
Tufnell Park	

Chief Executive's Office

Islington Assembly Hall

Governance and Member Support

Film Service

Refugee Therapy Centre

Environment & Regeneration

Vehicle Maintenance (Extended Follow Up)

Leisure Centre Contract Arrangements

Open Spaces/Parks Management

Planning/S106/Building Control

High Rise Insulation Project

E&R Purchase Orders

HASS

Harry Weston TMO

Holbrook TMO

Wenlake TMO

Direct Payments

Housing Needs Service Overspend

Stock Procedures

Housing Allocations

Safeguarding Adults

Moving Forward Programme - Benefits Realisation

Partners Unavailability