

Council	Directorate /Service	Audit name	Days v1	Objective or Rationale
oneSource	Exchequer & Transactional Services (oneSource)	NNDR - debt recovery and write offs	25	To confirm that there are robust arrangements to ensure that NNDR income is maximised.
oneSource	Exchequer & Transactional Services (oneSource)	Establishment controls	30	Review the adequacy of controls and processes relating to the staff establishment
oneSource	Exchequer & Transactional Services (oneSource)	Housing Benefit - new claims or changes in circumstances	30	Review to be scoped in consultation with Director of Exchequer and Transactional Services
oneSource	Exchequer & Transactional Services (oneSource)	Staff Vetting	30	Compliance checks on ID check, right to work, and criminal records clearance
oneSource	Exchequer & Transactional Services (oneSource)	Debt Recovery	30	To confirm that there are robust arrangements to ensure that income is maximised.
oneSource	Exchequer & Transactional Services (oneSource)	Northgate (Revs & Bens) application review	15	Review to confirm availability, integrity and confidentiality of data
oneSource	Exchequer & Transactional Services (oneSource)	Enforcement Agents	25	To confirm compliance with the Taking Control of Goods (Fees) Regulations 2014
oneSource	Finance	Budget Monitoring / Savings Programme	40	Although a national risk, bringing together three council's processes requires a review of controls. Failure of oneSource to meet financial targets is already considered in each council's risk register.
oneSource	Finance	Treasury Management	25	Key financial system bringing together three council's processes requires a review of controls.
oneSource	Finance	Pension Fund governance	25	Ensure governance standards are made and include preparation for investment vehicles
oneSource	Finance	1Oracle	30	Health check and follow up of recommendations from prior year audit
oneSource	Human Resources/Organisational Development	Off payroll engagement / IR35	20	Review of authority arrangements to review and record status of temporary agency staff, personal service companies and consultants under new HMRC requirements
oneSource	ICT	Cyber security	30	Review against GCHQ cyber security guidance
oneSource	Procurement	Serious and Organised Crime	15	Raise awareness of the findings from Organised Crime Procurement Pilot reports and carry out Audit following Home Office Guidance
oneSource	Procurement	Procurement - including compliance with Public Contract Regulations 2015	30	Review to establish compliance with Council rules and regulations, use of Capital Esourcing and checkpoint governance or equivalent.
oneSource	Total presented to Audit Board/Committee		400	
Council	Directorate /Service	Audit name	Days v1	Objective or Rationale
Pro-Active and Counter Fraud	Cross cutting	Proactive and counter fraud support by Internal Audit	75	Contingency outside of counter fraud work
Fraud	Total presented to Audit Board/Committee		75	
Council	Directorate /Service	Audit name	Days v1	Objective or Rationale
Newham	Adults	Care Act 2014 - Financial Arrangements	15	Review of financial Support and deferred payment schemes
Newham	Adults	Azeus case management application viewer	15	Confirm confidentiality, availability and integrity of data held on the new system.
Newham	Adults	Mental Health Safeguarding	20	Confirm there are robust arrangements to manage concerns

Newham	Adults	Health and Social Care Integration - Better Care Fund	15	Review governance and decision making processes relating to the allocation of funding under the new structures
Newham	Adults	Deprivation of Liberty Assessments	15	Review of DOL applications and assessments
Newham	Adults	Health and Social Care Integration - Hospital Discharges	15	Ensure that arrangements between the Council and NHS Trust is effective and efficient
Newham	Children's services	Azeus case management application viewer	15	Confirm confidentiality, availability and integrity of data held on the new system.
Newham	Children's services	Disabled children's care packages	15	Review of the implementation of the new system and compliance with controls introduced. Review to be undertaken in quarter 4.
Newham	Children's services	Troubled Families Programme	10	Grant certification work required under Terms and Conditions
Newham	Children's services	Triage and MASH	20	Review of compliance with data sharing protocols and compliance with processes.
Newham	Cross cutting	Information Governance / Data Protection	20	Review arrangements prior to regulations (GDPR) coming in to force. Significant penalties may be incurred for non-compliance. Increasing volumes of data also raises the risk. Also consider compliance with retention schedules
Newham	Cross cutting	Accounts payable service payment teams in directorates	20	Services supply information which interface with Oracle. Review controls in operation.
Newham	Cross cutting	Corporate Culture	15	Ethics review. To include, for example, declarations of interest and gifts and hospitalities
Newham	Cross cutting	Alternative Delivery Models (including small business programme Teckal companies)	30	Governance arrangements and process of adopting alternative delivery models, including Teckal company arrangements
Newham	Cross cutting	Contract Management: Client checking of contractor works	15	Confirm that contract management arrangements are operating effectively.
Newham	Community and Environment	Vehicle Maintenance	20	Confirm that arrangements provide value for money
Newham	Corporate Services	Customer complaints system (ELIF) application review	15	Confirm confidentiality, integrity and availability of data
Newham	Finance	Newham Legacy Investment	20	Review issues raised in Annual Audit Letter
Newham	Finance (oneSource)	Commercial Investments	15	Ensure business plans in place for all investments, monitoring, shareholder agreements, robust loan agreements
Newham	Housing	Homelessness - eligibility	15	Confirm council complies with its legal obligations
Newham	Housing	Homelessness - income collection/recovery	15	To confirm that robust arrangements are in place to ensure that income is maximised
Newham	Housing	Right to Buy	20	Confirm that the scheme is operating effectively
Newham	Housing	Housing and Planning Act 2016	20	Ensure that the Council is operating in accordance with the Act
Newham	Housing	Housing Register	15	Confirm that the Register is administered in accordance with the new procedure.
Newham	ICT	Language Shop	20	Contractual obligation, involving Ministry of Justice. Chargeable
Newham	Planning and Regeneration	Community infrastructure levy	15	Confirm that arrangements are in place to raise and collect the levy. Confirm that there are arrangements in place to spend receipts in accordance with regulations
Newham	Schools	Plaistow Primary	7	Review of systems and procedures including: ♦ Purchasing and payments ♦ Taxation ♦ Income/bank reconciliation ♦ Petty cash/cheque reimbursements ♦ School inventory
Newham	Schools	Salisbury Primary	7	
Newham	Schools	Southern Road Primary	7	
Newham	Schools	Woodgrange Infants	7	
Newham	Schools	Sheringham Nursery	7	

Newham	Schools	St Stephen's Nursery	7	♦ Payroll
Newham	Schools	St James' CofE Junior (VC)	7	♦ Budgetary controls management
Newham	Schools	West Ham CofE Primary (VC)	7	♦ Computer and information security
Newham	Schools	St Edward's Catholic Primary (VA)	7	♦ School voluntary fund
Newham	Schools	Eastlea Secondary	8	♦ Pupil Premium eligibility
Newham	Governance	Consultancy and advice to directorates	20	Contingency for advice / guidance contribution to corporate projects
Newham	Governance	Schools' consultancy	20	Advice and Guidance includes development and management of programme
Newham	Governance	NFI - Counter Fraud support	10	Provision to assist counter fraud team with NFI issues
Newham	Governance	External Grants	10	Contingency for certification requests that may arise
Newham	Governance	Follow up and implementation of higher priority recommendations	50	Ensuring implementation of recommendations
Newham	Governance	Provision of training	12	Training courses on control risk or corporate governance
Newham	Governance	External liaison with other authorities and agencies	10	Effective contributions to regional or national initiatives
Newham	Governance	Corporate Governance (inc. Audit Board and s.151 support)	15	Advice/guidance to Members/Senior Management
Newham	Governance	Attendance at Assurance and Governance Boards or equivalent	10	Provision for meetings and preparation
Newham	Governance	Annual Report & Internal Audit Plan	10	Strategic evaluation of outcomes and trends to advice Management leading to effective planning and prioritisation of resources for current and future years
Newham	Governance	Contingency allowance and provision for assurance work on emerging risk	185	Work to be commissioned following risk assessment and agreement by Senior Management
Newham	Total presented to Audit Board		868	
Council	Directorate /Service	Audit name	Days v1	Objective or Rationale
Havering	Adults' services	Care packages	15	Confirm that care packages meet the client's needs and are value for money
Havering	Adults' services	Reablement service	15	Confirm that the service is effective and efficient
Havering	Adults' services	Care Act 2014 - Safeguarding	15	Compliance with the Council's safeguarding policies and procedures in line wit the Care Act 2014
Havering	Adults' services	Health and Social Care Integration - Hospital Discharges	15	Ensure that arrangements between the Council and NHS Trust is effective and efficient
Havering	Children's services	Troubled Families programme	10	Grant certification in accordance with Terms and Conditions
Havering	Children's services	No Recourse to Public Funds (NRPF)	15	Fraud prevention systems review. Issues identified at other authorities.
Havering	Community and Resources	Client Finance deputyship and appointees	15	Carry out spot checks of client files and review compliance with revised administration of records
Havering	Community and Resources	Fairkytes	15	Review of financial and management information system
Havering	Cross cutting	Accounts payable service payment teams in directorates	15	Services supply information which interface with Oracle. Review controls in operation.
Havering	Cross cutting	Information Governance / Data Protection	15	Review arrangements prior to regulations (GDPR) coming in to force. Significant penalties may be incurred for non-compliance. Increasing volumes of data also raises the risk. Also consider compliance with retention schedules
Havering	Cross cutting	Contract Management: Client checking of contractor works	15	Confirm that contract management arrangements are operating effectively.

Havering	Cross cutting	Corporate Culture	20	Ethics review. To include, for example, declarations of interest and gifts and hospitalities
Havering	Cross cutting	Compliance with new Report Approval Processes	12	To ensure that corporate processes for input and clearance of decision making reports are applied consistently
Havering	Cross cutting	Alternative delivery models	20	Governance arrangements and process of adopting alternative delivery models
Havering	Crosscutting (Adults/Children)	Children's and Adults' disability service	20	Confirm that service is operating effectively and efficiently
Havering	Housing	Homelessness - Housing Tenancy Arrangements	15	Confirm that the service is effective and efficient
Havering	Housing	Private Sector Leasing scheme - Liberty Housing	20	Post implementation of new system
Havering	Housing	Housing and Planning Act 2016	20	Ensure that the Council is operating in accordance with the Act
Havering	oneSource ICT	Data warehouse security	15	Confirm that confidential and personal data is protected and access to it controlled
Havering	Schools	Branfil Primary	5	Review of systems and procedures including: ♦ Purchasing and payments ♦ Taxation ♦ Income/bank reconciliation ♦ Petty cash/cheque reimbursements ♦ School inventory ♦ Payroll ♦ Budgetary controls management ♦ Computer and information security ♦ School voluntary fund
Havering	Schools	Crownfield Infant	5	
Havering	Schools	Crownfield Junior	5	
Havering	Schools	Engayne Primary	5	
Havering	Schools	Gidea Park Primary	5	
Havering	Schools	Harold Court Primary	5	
Havering	Schools	Scargill Infant	5	
Havering	Schools	Squirrels Heath Infant	5	
Havering	Schools	Squirrels Heath Junior	5	
Havering	Schools	St Alban's RC Primary	5	
Havering	Schools	St Mary's RC JM&I	5	
Havering	Schools	Towers Junior	5	
Havering	Schools	Whybridge Junior	5	Requested and funded by Schools
Havering	Schools	Health checks (30)	75	
Havering	Governance	Consultancy and advice to directorates	20	Contingency for advice / guidance contribution to corporate projects
Havering	Governance	Schools' consultancy	20	Advice and Guidance includes development and management of programme
Havering	Governance	NFI - Counter Fraud support	10	Provision to assist counter fraud team with NFI issues
Havering	Governance	External Grants	10	Contingency for certification requests that may arise
Havering	Governance	Monitoring arrangements (council awarded grants)	10	Council awarded grants
Havering	Governance	Follow up and implementation of higher priority recommendations	40	Ensuring implementation of recommendations
Havering	Governance	Provision of training	10	Training courses on control risk or corporate governance
Havering	Governance	External liaison with other authorities and agencies	10	Effective contributions to regional or national initiatives
Havering	Governance	Corporate Governance (inc. audit committee and s.151 support)	15	Advice/guidance to Members/Senior Management
Havering	Governance	Attendance at Assurance and Governance Boards or equivalent	10	Provision for meetings and preparation
Havering	Governance	Annual Report & Internal Audit Plan	10	Strategic evaluation of outcomes and trends to advice Management leading to effective planning and prioritisation of resources for current and future years
Havering	Governance	Contingency allowance and provision for assurance work on emerging risk	93	Work to be commissioned following risk assessment and agreement by Senior Management
Havering	Total presented to Audit Committee		700	
Council	Directorate /Service	Audit name	Days v1	Objective or Rationale
Bexley	Adults	Health and Social Care Integration - Bexley Care	15	Review of Governance and Risk Management

Bexley	Adults	Connect Care	15	Review of joint IT system with the NHS to confirm integrity of data and that adequate controls are in place
Bexley	Children's Services	Troubled Families	10	Grant Certification in accordance with the Terms and Conditions
Bexley	Children's Services	Payments to adoptive parents & special guardians	10	Follow up review requested by service following changes to the processes in place
Bexley	Children's Services	Building Better Opportunities Project	10	Review to ensure compliance with the funding agreement.
Bexley	Children's Services	SEN Transport	12	The SEN transport system has been reconfigured. Review of controls over expenditure and budget monitoring.
Bexley	Customer Services and Programmes	Information Governance / Data Protection	15	Review arrangements prior to regulations (GDPR) coming in to force. Significant penalties may be incurred for non-compliance. Increasing volumes of data also raises the risk. Also consider compliance with retention schedules
Bexley	Customer Services and Programmes	New ICT Contract	12	Review of contract management and the effective operation of the new contract
Bexley	Customer Services and Programmes	Contract Management: Facilities Management Contract	15	Health check - Discuss scope with DOF / senior management
Bexley	Council Wide	Contract Management: Client checking of contractor works	10	Review of contract management arrangements
Bexley	Cross cutting	Corporate Culture	15	Ethics review. To include, for example, declarations of interest and gifts and hospitalities
Bexley	Education	School place planning (inc. admissions)	12	Review of systems including School expansion programme
Bexley	Finance	Capital Programme delivery	15	Review of expansion of programme agreed by Cabinet
Bexley	Finance	Council Tax	15	To ensure that the system is administered effectively and that processes are in place to maximise income.
Bexley	Finance	Key Financial Reconciliations	12	Review of arrangements to ensure confidence in the new service
Bexley	Finance	NNDR	15	Revised Business Rates process for 2017-18
Bexley	Finance	Housing Benefit	15	Review of claims or changes in circumstances
Bexley	HR and Corporate Support	Off payroll engagement / IR35	10	Review of authority arrangements to review and record status of temporary agency staff, personal service companies and consultants under new HMRC requirements
Bexley	Procurement	Serious and Organised Crime	10	Raise awareness of the findings from Organised Crime Procurement Pilot reports and carry out Audit following Home Office Guidance
Bexley	Public Protection, Housing and Public Realm	Homelessness - eligibility	15	Confirm council complies with its legal obligations
Bexley	Public Protection, Housing and Public Realm	Homelessness - income collection/recovery	15	Issues identified previously and include follow up to limited assurance 15/16 review of procurement and payments
Bexley	Public Protection, Housing and Public Realm	Housing and Planning Act 2016	20	Ensure that the Council is operating in accordance with the Act
Bexley	Public Protection, Housing and Public Realm	Highway maintenance	15	Medium category on RR
Bexley	Public Protection, Housing and Public Realm	Commercial Waste - including Thames Road contractor	15	Ensure that the waste processes are operating effectively and risks are adequately managed.
Bexley	Public Protection, Housing and Public Realm	NRPF Follow up	15	Follow up to limited assurance review
Bexley	Public Protection, Housing and Public Realm	Alternative Delivery Model - Regeneration vehicle (Growth Fund and Housing Company)	15	Housing delivery and Housing Zone implementation Sharing models and formats, delivery arrangements and governance
Bexley	Public Protection, Housing and Public Realm	Property Purchases for temporary accommodation - follow up	15	follow up and include controls re. transactions
Bexley	Schools	Belmont Primary School	6	Review of systems and procedures including: ♦ Purchasing and payments ♦ Taxation ♦ Income/bank reconciliation
Bexley	Schools	Belvedere Infant School	6	
Bexley	Schools	Danson Primary School	6	
Bexley	Schools	Foster's Primary School	6	

Bexley	Schools	Jubilee Primary School	6	♦ Petty cash/cheque reimbursements ♦ School inventory ♦ Payroll ♦ Budgetary controls management ♦ Computer and information security ♦ School voluntary fund
Bexley	Schools	Oakwood School	6	
Bexley	Schools	Pupil Referral Unit / Pathways	6	
Bexley	Schools	Westbrooke School	6	
Bexley	Schools	Woodside School	6	
Bexley	Schools	New Horizons Federation	6	
Bexley	Governance	Consultancy and advice to directorates	20	Contingency for advice / guidance contribution to corporate projects
Bexley	Governance	Schools' consultancy	20	Advice and Guidance includes development and management of programme
Bexley	Governance	NFI - Counter Fraud support	10	Provision to assist counter fraud team with NFI issues
Bexley	Governance	External Grants	10	Contingency for certification requests that may arise
Bexley	Governance	Monitoring arrangements (council awarded grants)	6	Council awarded grants
Bexley	Governance	Follow up and implementation of higher priority recommendations	40	Ensuring implementation of recommendations
Bexley	Governance	Provision of training	10	Training courses on control risk or corporate governance
Bexley	Governance	External liaison with other authorities and agencies	10	Effective contributions to regional or national initiatives
Bexley	Governance	Corporate Governance (inc. audit committee and s.151 support)	15	Advice/guidance to Members/Senior Management
Bexley	Governance	Attendance at Assurance and Governance Boards or equivalent	10	Provision for meetings and preparation
Bexley	Governance	Annual Report & Internal Audit Plan	10	Strategic evaluation of outcomes and trends to advice Management leading to effective planning and prioritisation of resources for current and future years
Bexley	Governance	Contingency allowance and provision for assurance work on emerging risk	68	Work to be commissioned following risk assessment and agreement by Senior Management
Bexley	Total presented to Audit Committee		657	
		Total	2700	
			0	