Appendix 1

LBH Internal Audit Plan 2019/2020

	Communities	Place	Opportunities	Connections
	Risk & Service Mapping	Risk & Service Mapping	Risk & Service Mapping	Risk & Service Mapping
Children's Services	School Expansion Programme		Post Implementation Review of Liquid Logic	
Public Health		Performance Monitoring of Leisure Centres		
Neighbourhoods	Licensing Schemes		Right to Buy Fixed Term Tenancies Private Sector Leasing	
Adults Services	Safeguarding Adults Social Care Transitions			
Regeneration Projects	Projects to be determined following Risk Work	Projects to be determined following Risk Work	Projects to be determined following Risk Work	Projects to be determined following Risk Work
Chief Operating Officer	Contract Management		Contract Management	
oneSource	School Audit Programme			Oracle Upgrade

Core Assurances & Cross Cutting

Governance
- General Governance inc. Annual Governance Statement
- Production of Committee / SLT Reports

Assurance
- Advice & Consultancy, Audit Plan Management
- Follow Up Recommendations / Counter Fraud Support

Compliance Work
- Key Financials
- Pension Fund Governance
- Treasury Management
- Corporate Decision Making

ICT
- Business Continuity & Emergency Planning
- Work arising from ICT needs assessment

Delivery of Corporate Plan
- Ensure that Risk work and Audit Plan delivery align with Corporate Plan priorities

Appendix 1

Audit Area	Proposed Scope/Audit Work	Proposed Timing (Quarter)	Estimated Budget (Days)
Core Assurances & Cross Cutting			
Governance			
General Governance Work	To include co-ordination of Annual Governance Statement and production of Audit Committee / SLT reports.	Ongoing	40
Assurance Work			
General Assurance Work	Advice and Consultancy, Audit Plan Management, Follow up of recommendations and Counter Fraud Support.	Ongoing	50
Compliance Work			
Key financial audits	Areas of focus TBC as identified in Financial Controls Work carried out in 18/19 plan.	Q2/3	60
Pension Fund Governance	Brought forward from 18/19. Compliance with processes and procedures.	Q2	
Treasury Management	Brought forward from 18/19. Compliance with processes and procedures.	Q2	
Corporate Health and Safety	Brought forward from 18/19. Compliance with processes and procedures.	Q1	
Corporate Decision Making	Compliance with new governance processes	Q3/4	
ICT			
ICT	Work arising from ICT needs assessment / risk work.	TBC	40
Business Continuity & Emergency Planning	Brought forward from 2018/19 plan. Focus on the ICT arrangements in the event of an emergency.	Q1	
General Key Risk Work			
Delivery of Corporate Plan	Ensure that risk work and audit plan delivery align with Corporate Plan priorities	Q2	20
Regeneration	Projects to be determined following risk work and consideration of those critical to delivery of the Corporate Plan. This includes the Economic Development Programme Review and the General Project Assurance Work carried forward from 2018/19 plan.	Q2 onwards	40
Risk Mapping and Review	Risk mapping, workshops and reviews across all Corporate Themes to assist Directors and Services with identifying their key risks. Any audits arising as a result of this risk work will be added to this audit plan as the work progresses.	Ongoing	80
Contingency allowance and provision for assurance work on emerging risk	Contingency to allow time for high risk areas for audit as identified as part of the risk mapping, workshops and review work.	Ongoing	70

Appendix 1

Communities			
Children's: School Expansion Project	Carry forward from 18/19 – to consider budget position, processes that cross over services, financial risk and political exposure.	Q1	
Neighbourhoods: Licensing Schemes	Implementation and delivery of the licensing scheme. To consider scheme for HMOs and PSL.	TBC	
Adults: Safeguarding Adults	To ensure due process followed and issues identified in a recent review have been picked up.	Q2	
Adults: Social Care Transitions	Brought forward from 18/19. Consideration of costing and efficiencies in processes.	Q2	190
TBC: Contract Management	Review of a sample of contracts, selected on a risk basis, to ensure appropriate management and monitoring.	Q2	
Cross Cutting: School Audit Programme	Schools risk based audit programme of Borough maintained schools and Health Checks as purchased.	Ongoing	
Place			
Cross Cutting: Performance monitoring – Leisure Centres	Identified as a key risk area following new system implementation. To consider contract monitoring.	Q2	10
Opportunities			
Cross Cutting (Children's & Adults): Post Implementation Review of Liquid Logic	To identify compliance issues and realisation of benefits of new system.	Q3	
Neighbourhoods: Right to Buy	Brought forward from 18/19. To consider checks and processes in place that ensure the purchases are not fraudulent.	Q1	
Neighbourhoods: Fixed Term Tenancies - Housing	Brought forward from 18/19. Processes in place to review fixed term tenancy arrangements at the point of renewal.	TBC	80
Neighbourhoods: Private Sector Leasing (PSL)	Requested by Director as a key risk area.	TBC	
TBC: Contract Management	Review of a sample of contracts, selected on a risk basis, to ensure appropriate management and monitoring.	Q1	
Connections			
oneSource: Oracle upgrade	Engagement and advice leading up to and during the process of upgrading the current Oracle financial system.	Ongoing	20
		Total Audit Plan (Days)	700