

Appendix 1: Draft Internal Audit Annual Plan 2018/19

Council / Original Source	Directorate / Service	Audit Name	Objective / Rationale / Reason for Inclusion and Scope	Days	Priority
LBH	Adults	Care Packages	To confirm that Care Packages meet the clients needs and are VFM.	20	High
LBH	Adults	Reablement Services & Hospital Discharges	To confirm that the service is effective and efficient and to ensure that arrangements between the Council and NHS Trust are effective and efficient.	20	High
LBH	Adults & JCU Cross Cutting	Direct Payments	Management request and from audit findings in 2017/18 - to consider how controls in process might be improved to best mitigate risks associated with Direct Payments.	15	High
LBH	Children's	Children with Disabilities	Management request - New protocol introduced for preparation/transition to adulthood.	10	High
LBH	Children's	Financial monitoring of CAD placements.	Management request - To consider if the child is assessed properly and given the correct outcome. Residential placements can cost £240,000 annually per child so there is a financial impact risk to be considered also.	10	High
LBH	Children's	SEN Transport	Management request - Cost and process - application of criteria stringent enough/effective management of resources - key pressure so financial risk.	20	High

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LBH	Children's	Adoption and Permanency Prescription	Management request - Adoption is currently in 2017/18 plan but might be a better plan to carry this forward into early 2018/19 and combine with work around permanency as there are close links - There are fewer stat controls over permanency (placement with family members/guardianship order - connected care. Review payments, ongoing costs associated with permanency.	20	High
LBH	Neighbourhoods	Homelessness - Homeless Reduction Act.	New duties on local authorities to prevent homelessness commencing April 18.	15	High
LBH	Neighbourhoods	Housing - Fixed term tenancy agreements.	Internal Audit inclusion with agreement of Director - Are checks carried out when tenancies are renewed to ensure tenants circumstances haven't changed. Succession rights. Are tenants approached when their housing is considered too big for their need? (Under occupation).	15	High
LBH	Neighbourhoods	Right to Buy	Concerns raised during an 2017/18 audit - Checks on eligibility. Checks on applicants who are purchasing without a mortgage. (Where is the money coming from).	10	High
LBH	Cross-cutting	Economic Development Programme Review	Ongoing while major regen schemes underway.	30	High
LBH	Cross-cutting	GDPR	Review of compliance post implementation.	10	High

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LBH	Cross-cutting	IR35	Review of controls to ensure compliance with regulations.	10	High
LBH	Cross-cutting	Joint Commissioning Unit	Has it achieved its objectives? Adults / Children's and Public Health.	20	High
LBH	Cross-cutting	PMO / Project Management Arrangements	Review of PM arrangements in place, including governance.	15	High
LBH	LBH – oneSource	NNDR - Debt Recovery and Write Offs	To confirm that there are robust arrangements to ensure that NNDR income is maximised.	10	High
LBH	LBH - oneSource	Treasury Management	Key financial system requires review of controls.	10	High
LBH	LBH - oneSource	Pension Fund Governance	Ensure Governance standards are made and include preparation for investment vehicles.	10	High
LBH – Charge	LBH - oneSource (Transactional)	Transactional Services	Time allocation, with risk assessment to be undertaken to prioritise work.	40	High
LBH - Charge	LBH - oneSource (Finance)	Key Financial Systems (LBH Specific)	Time allocation, with risk assessment to be undertaken to prioritise work.	40	High
LBH - Charge	LBH - oneSource (ICT)	ICT	ICT risk assessment scheduled - work to be allocated following this.	40	High
Total Allocation of Days for High Priority Audits				390	
LBH - Charge	Governance	Follow up of recommendations.		30	High
Total Allocation of Days for Follow Up Work				30	

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LBH	Adults & Children's - Cross Cutting	Social Care Transitions	To review the processes in place for the transition of adequate social care arrangements from children's to adults.	15	Medium
LBH	Adults & Children's - Cross Cutting	Replacement for SWIFT	Management request – Advisory Work. New system due to be implemented in year. Work to be undertaken either during implementation or after to ensure controls adequate and system bedded in. Scope to be confirmed with service Q1.	10	Medium
LBH	Children's	School Expansion Programme	Management request - Governance work undertaken so far with Asset Management - review to determine if these governance changes have helped.	15	Medium
LBH	Neighbourhoods	Private Sector Leasing - New payments system	Management request and findings from 2017/18 audit - New system due to go live April 18.	10	Medium
LBH	Neighbourhoods	Homelessness/Housing - New system	Swordfish/Open Housing to replace OHMS/Civica June 18.	10	Medium
LBH	Neighbourhoods	Housing and Planning Act 2016	To ensure that the Council is operating in accordance with the Act.	15	Medium
LBH	Cross-cutting	General Project Assurance Work	Audit deep dives to include prep of business cases, risk assessment, feasibility, delivery and benefits realisation.	40	Medium

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LBH - Charge	Cross-cutting	Corporate Health and Safety	Management Information reporting of Health and Safety compliance. Assurances received by SLT and Members re: compliance.	10	Medium
LBH - Charge	Cross-cutting	Contract Management	Service area to be decided in year on risk basis.	15	Medium
LBH - Charge	Cross-cutting	Emergency Planning and Business Continuity	Arrangements in place. To include supplier resilience arrangements.	15	Medium
LBH - Charge		Proactive and Counter Fraud support by Internal Audit		25	Medium
LBH	LBH - oneSource	Procurement	Compliance testing of procurements undertaken.	15	Medium
LBH	LBH - oneSource	Pension Fund Administration	Provision of assurance to local pension board over administration of LBH Pension Fund.	10	Medium
Total allocation of Days for Medium Priority Audits				205	
LBH	Schools	14 Schools	Selected on a Risk Basis.	70	
LBH	Schools	School Health Checks	Traded Service (Figure based on 17/18 buy in).	60	
Total Allocation of Days for School Audits				130	
LBH - Charge	Governance	Contingency, Governance and proactive support.		140	
Total Allocation of Days				895	