

Appendix 1 – 280720 Audit Committee Internal Audit Plan 2020/21 for LB Havering

**LBH
Internal
Audit Plan
2020/2021**

	Opportunities	Place	Communities	Connections
	Risk & Assurance Mapping	Risk & Assurance Mapping	Risk & Assurance Mapping	Risk & Assurance Mapping
Children's Services	Post Implementation Review of Liquid Logic		SEND Leaving Care Social Care Transitions School Audit Programme	
Adults Services			Safeguarding Adults Social Care Transitions Direct Payments Reablement	
Neighbourhoods		Parking Planning	Licensing Schemes	
Housing			Compliance Voids Responsive repairs	
Public Health	Work arising in response to COVID-19	Work arising in response to COVID-19	Work arising in response to COVID-19	Work arising in response to COVID-19
Regeneration Programmes				
Chief Operating Officer	Delivery of Corporate Plan	Delivery of Corporate Plan	Delivery of Corporate Plan	Delivery of Corporate Plan
Shared Service	Procurement Contract Management			Oracle Upgrade Laptop Security

Core Assurances & Cross Cutting

- | | |
|-------------------|--|
| Governance | <ul style="list-style-type: none"> • General Governance inc. Annual Governance Statement • Production of Committee / SLT Reports |
| Assurance | <ul style="list-style-type: none"> • Advice & Consultancy, Audit Plan Management/ • Follow Up work / Recommendation monitoring / Counter Fraud Support / Grant Reviews |
| Compliance | <ul style="list-style-type: none"> • Key Financials compliance work rolling programme |
| Risk | <ul style="list-style-type: none"> • Emerging Risks |

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Audit Area	Proposed Scope/Audit Work	Proposed Timing	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	60
Assurance Work			
General Assurance Work	Advice and Consultancy, Audit Plan Management, Follow up of recommendations and Counter Fraud Support.	Ongoing	80
Grant reviews	To include ongoing Troubled Families review and any other grants arising during the year that require audit review / sign off	As need arises	
Compliance Work			
Key financial audits	To include reviews of Payroll and Purchase cards following on from limited assurance reports in 2019/20 and completion of Treasury Management. Additional areas to be considered to ensure a risk based coverage on a rolling programme of work.	Q1-3	30
Risk			
Risk & Assurance Mapping	Identifying ongoing or planned work across services that provide additional assurances.	Ongoing	180
Contingency allowance and provision for assurance work on emerging risk (allocated during Q1 in response to COVID-19)	Management of NHS Shield Data (as part of the Council's COVID-19 response)	Q1	
	Management of Food Distribution to vulnerable individuals (as part of the Council's COVID-19 response)	Q1	
	Deployment of staff for urgent assistance in other key service areas (as part of the Council's COVID-19 response)	Q1	
	Assurances over the Council's Business Continuity & Emergency plans in response to COVID-19. (To form an extension of work already carried out in this area in 2019/20)	Q2	
	Completion of Health and Safety audit that was ceased in March 2020 due to COVID-19	Q2	
	Outbreak management plan and infection control	Q2/3	

Opportunities			
Cross Cutting (Children's & Adults): Post Implementation Review of Liquid Logic	To identify possible compliance issues and realisation of benefits of new system. Review of success and efficiency of workflows within system.	Q3/4	60
Shared Service: Procurement	To review processes following on from limited assurance report issued in 19/20.	Q3	
Shared Service: Contract Management	Review of contract management and monitoring arrangements based on a risk based sample selection.	TBC	
Place			
Neighbourhoods: Parking	Cash management and reconciliation of income.	TBC	30
Neighbourhoods: Planning	Review of service risks and controls.	TBC	
Communities			
Children's: SEND	Review of high risk areas within SEND. To include SEND Transport and consideration of EHCP process.	Q2	180
Children's: Leaving Care	Quality of recording of pathway plans, access to health plans by young people and evidence of supervision on file.	TBC	
Children's: School audit programme	Rolling triennial programme of maintained schools audits and bought-in Health Checks.	Q2-4	
Cross Cutting (Children's & Adults): Social Care Transitions	Brought forward from 19/20. Consideration of costing and efficiencies in processes, quality and budgetary control, planning and policy for adulthood. Consideration of involvement of systems and how these communicate.	Q3/4	
Adults: Safeguarding Adults	To assist in preparation for peer review.	Q3/4	
Adults: Direct Payments	To ensure that recommendations implemented as a result of 19/20 audit have mitigated the risks and the controls are effective.	Q3/4	
Adults: Reablement	To focus on the value for money results of new provider.	Q3/4	
Neighbourhoods: Licensing Schemes	Implementation and delivery of the licensing scheme following on from work undertaken in 19/20. To consider scheme in preparation for implementation of selective licensing.	Q2/3	
Housing: Compliance work	The Housing team will be reviewing their approach to compliance during 2020/21. Once the review is complete, the outcomes will be considered by Internal Audit. Focus on data management and recording, reliance on performance data and decision making as a result.	TBC	
Housing: Voids	Review of efficiency of processes in place.	TBC	
Housing: Responsive Repairs	Review of recharges to contractors, reporting and management of repairs and payments to contractors.	TBC	

Connections			
Shared Service: Laptop Security	Arising from ICT needs assessment.	Q2/3	80
Shared Service: ICT Inventory	Arising from risk assessment	Q2	
Shared Service: Oracle upgrade	Engagement and advice leading up to and during the process of upgrading the current Oracle financial system.	Q1-3	
		Total Audit Plan (Days)	700