

### Current internal audit plan 2018/19 as at 30 June 2018

1.1. The internal audit plan 2018/19 has been approved by the March 2018 Assurance Group and June 2018 Audit and Standards Committee.

1.2. The following audits have occurred in Q1:

<b>Audit title</b>	<b>Audit objective</b>	<b>Status at 30 June 2018</b>
Subject Access Requests	The objective of this audit was to evaluate the control design and operating effectiveness of key controls in place over Subject Access Requests in 2017/18 (1 April 2017 to 31 March 2018) in the key risk areas of HR and Housing (My Place).	Final report issued in Q1 – substantial assurance.
Museum Accreditation [review]	The object of the review was to independently review compliance of Valence House Museum with the requirements of the National Accreditation Scheme for Museums and Galleries as at May 2018.	Final report issued in Q1 – assurance level not applicable, no concerns regarding accreditation identified.
Recruitment	The objective of this audit was to evaluate the control design and test the operating effectiveness of key controls in place relating to recruitment for the period April 2017 to March 2018.	Draft report; awaiting management responses; expected to final report July 2018.
Cyber security	The objective of this audit is to evaluate the control design and test the operating effectiveness of key controls in place over Cyber Security.	Draft report; awaiting management responses; expected to final report July 2018.
IR35	The objective of this audit is to evaluate the control design and test the operating effectiveness of key controls in place over processes to ensure IR35 compliance in the period 1 <sup>st</sup> April 2017 to 31 <sup>st</sup> March 2018.	Draft report; awaiting management responses; expected to final report July 2018.
Review of Sickness Absence [review]	The objective of this review was to independently identify the reasons for the reported non-compliance with sickness absence policies and procedures as at the end of April 2018.	Fieldwork completed; draft report expected July 2018.
Risk assessment of schools	Risk assessments of all schools in the borough to inform a risk-based approach to schools' audits.	Fieldwork in progress; report expected July 2018.

1.3. The audits planned for the remainder of 2018/19 are set out below. The plan details the following: draft audit title (and indicative timing) and draft audit objective:

Audit title (timing)	Audit objective
<b>Risk and compliance</b>	
IT Risk Diagnostic (Q2)	Review of IT risk which will present a view of the maturity of controls in the following areas: IT strategy; IT governance; IT management; system quality; system support and change; IT operations; and information security.
Adoptions (Q2)	Audit of the control design and operating effectiveness of the adoption process, including preparedness to move to the London Regional Agency hub and spoke model.
Special Guardianship Orders (Q2)	Audit of the control design and operating effectiveness of the Special Guardianship Orders process.
Everyone Active Contract Management (Q2)	Audit of the control design and operating effectiveness of the management of the Everyone Active contract.
Be First Procurement (Q3)	Audit of the control design and operating effectiveness of the Be First procurement process where Be First has undertaken procurement on behalf of the Council and compliance with the Council's procurement rules.
Homelessness Reduction (Q3)	Audit of compliance with the Homelessness Reduction Act 2017.
Commercial Waste Services (Q3)	Audit of control design and operating effectiveness of commercial waste collections.
Parks and Grounds Maintenance (Q3)	Follow up of control design review undertaken in 2017/18; compliance testing of the operation of the controls implemented from April 2018.
Parking Income Collection (Q3)	Audit of the control design and operating effectiveness of the end-to-end parking income collection process from offence through to collection of income.
Budgetary Controls and Savings Management (Q3)	Audit of the control design and operating effectiveness of budgetary controls and savings management, including monitoring and reporting of cost savings achieved.
Governance (Q3)	Audit of the control design and operating effectiveness of the Council's governance, including governance of achievement of the stated outcomes for the Council's entities (all Reside companies, Be First, Trading Partnership and subsidiaries, School Improvement Partnership).
My Place Procurement and Contract Management (Q3)	Audit of the control design and operating effectiveness of My Place procurement contract management.
Direct Payments (Q3)	Audit of the control design and operating effectiveness of direct payments.
Adaptations Grant Scheme (Q3)	Follow up of 2017/18 "no assurance" internal audit report.
Gifts and Hospitality (Q3)	Audit of the control design and operating effectiveness of the gifts and hospitality processes.

Private Sector Housing (Q4)	Audit of the control design and operating effectiveness of private sector housing controls including landlord registration and monitoring.
Fleet Management (Q4)	Audit of the control design and operating effectiveness of fleet management.
Liquidlogic System Implementation (Q4)	Audit of implementation of the Liquidlogic system in care and support children's and adults.
Brexit Impact (Q4)	Review of the Council's assessment of the impact of Brexit and actions planned and taken in response.
Elevate Contract (Q4)	Review of the Council's work preparing for the end of the Elevate contract.
Asset Management (Q4)	Audit of the control design and operating effectiveness of asset management, including maintaining the assets in the asset management database and using this data to drive compliance checks and expenditure.
Security of Corporate Buildings (Q4)	Follow up of 2017/18 "limited assurance" internal audit report.
<b>Schools</b>	
Schools Audits (Q2-4)	<p>Audit of compliance with the Schools Financial Value Standards. Including:</p> <ul style="list-style-type: none"> <li>• Mayesbrook PRU – Q2</li> <li>• Eastbrook – Q2</li> <li>• Furze Infants – Q2</li> <li>• Five Elms – Q2</li> </ul> <p><i>Remaining schools audit plan to be determined by the risk assessment.</i></p>