Appendix 2: Revised internal audit plan 2020/21 as at 30 September 2020

1.1. The internal audit plan 2020/21 was approved by the April 2020 Audit and Standards Committee.

1.2. The following audits have occurred or are in progress as at the end of Q2:

Audit title	Audit objective	Status at 30 September 2020
Risk and compliance		
Special Guardianship Orders	Risk area deferred from 2019/20 as agreed by ASC	Final Report issued Q2 – Limited Assurance
Parking Permits	Review of control operation in new and existing CPZs	Final Report issued Q2 – Reasonable Assurance
Penalty Charge Notices	Review of quality of PCNs - processes, recovery, appeals, cancellations. High profile area	Final Report issued Q2 – Reasonable Assurance
Business Rates	High profile area of income collection	Draft Report issued Q2
Overtime Payments	Review of controls regarding high profile payments	Draft Report issued Q2
Tenant & Leaseholder Act	Review of Section 20 consultations to maximise income collection and safeguard reputation	Draft Report issued Q2
Housing System – post implementation review	Post implementation review of the new Housing system	Draft Report issued Q2
Covid-19 Spend Review	Ensure robust control arrangements over emergency spending	Draft Report issued Q2
New Parking System	Input into IT project for new Parking system	Work in Progress

ERP	Input into IT project for new Parking system	Work in Progress
Adoptions Service	Review of the operation of the Regional Adoptions Agency since resources transferred in 2019/20	Work in Progress
Disability Relief Entitlement	Development and implementation of new policy	Work in Progress
Schools		
School Follow-ups	Review of prior year agreed actions	Finalised

1.3. The audits planned for the remainder of 2019/20 are set out below. The plan details the draft audit title and draft audit objective:

Audit Title	Audit Objective
Specialist Intervention Service	A new Council team that pulls together existing teams in a new model of service delivery
Youth Offending Team	New national standards
Direct Payments	Link with PWC Investment Fund
Liberty Protection Safeguards	Replacement of Deprivation of Liberty Standards under Mental Capacity (Amendment) Bill
Charging Policy	Review of new policy introduced in 2019/21
ARPs Safeguarding	High profile area

Education, Health and Care Plans	Risk area deferred from 2019/20 as agreed by ASC
Homelessness - Southwark Judgement	Approach to children who present themselves as being homeless or at risk of homelessness. High profile.
Risk and transparency in the Supply Chain	Assessment of whether LBBD understand and monitor risks in the supply chain that could affect our own risk, delivery and reputation
Rent Arrears	Assessment of whether rent collection and arrears processes are robust and are being complied with.
Welfare Reform	Cumulative impact and overarching management of the different projects and their consequences
Be First Governance	Balancing autonomy and governance requirements.
Information Security Part 2	Agreed next steps in review of information security and governance
Pensions Administration	Control assessment in high profile area
Treasury Management	Control assessment in high profile area
Recruitment Governance & Vetting	A review of the existing controls and control redesign where necessary
Talent Link System	Control assessment in high profile area
Building/Fire Safety	A review of the LBBD approach to a high risk area in the light of the Hackett Report amongst others
Transfer of Properties to Reside	Control design of the process by which properties transfer ownership
Tenancy Data Quality	Review of controls in place to ensure that data held is current and accurate

Climate Change	UK declared climate emergency - air pollution, carbon & energy reduction, recycling, electric charging points etc.
Ethical Hacking	Security hardening, infrastructure penetration testing and phishing.
Data Privacy	Data privacy review of your compliance with the requirements of the GDPR
IT Resilience	High-level IT resilience and IT disaster recovery review of the Council's response to COVID-19
Schools Audits	- Rose Lane Primary - Beam Primary School - Southwood Primary School - Eastbury (all through) School - Leys Primary Schools - Manor Infant School - Manor Junior School - Marsh Green Primary Schools - Monteagle Primary Schools - St Peter's Catholic Primary Schools - William Bellamy Primary Schools