

**Report for:** Corporate Committee – 3 December 2018

**Item number:**

**Title:** Updated Internal Audit Plan 2018/19

**Report authorised by :** Assistant Director of Corporate Governance

**Lead Officer:** Minesh Jani, Head of Audit and Risk Management  
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**Ward(s) affected:** N/A

**Report for Key/  
Non Key Decision: Information**

**1. Describe the issue under consideration**

1.1 This report provides an update of audit activity planned for this financial year and reflects changes made to the original internal audit plan as a result of changing priorities of the authority within the resources available to perform audit work.

**2. Cabinet Member Introduction**

2.1 Not applicable.

**3. Recommendations**

3.1 The Corporate Committee is asked to note the changes proposed and to endorse the revised 2018/19 internal audit plan attached at Appendix A.

**4. Reasons for decision**

4.1 Local authorities are required by law to maintain an internal audit function. In addition, The Accounts and Audit Regulations 2015 reinforce the statutory requirement and re-state the need for the Council to maintain an adequate and effective system of internal audit.

4.2 The annual internal audit plan is a key element in delivering the Council's statutory requirements. The Corporate Committee is responsible for ensuring that this is in place and is responsible for approving the Updated Internal Audit Plan for 2018/19.

**5. Alternative options considered**

5.1 Not applicable.

**6. Background information**

6.1 The original internal audit plan was prepared at the start of the current financial year and was presented to the Corporate Committee in March 18 and subsequently in July 18 (for the benefit of new members to the Committee).

6.2 The plan has since been refreshed and additional audit areas added to the original annual audit plan utilising contingency days available for in the plan. The audit areas are: -

- Cyber Security – Cyber security is a high risk area nationally and locally, the purpose of the audit is to provide assurance the Council has reasonable systems in place to manage cyber risks;
- Information Security – this audit is a high level review of management controls to safeguard the security of information held by the Council; and
- Management of high value care plans – This audit will review arrangements in place over the management of high value care plans.

6.2 The continuous audit of key financial systems has been changed to a risk based audit of key controls within the plan with a small provision retained to allow for financial systems not captured by the change. The committee requested an audit of Housing Benefit, this is incorporated in the audit plan.

## **7. Contribution to strategic outcomes**

7.1 Internal audit is an important element of the Council's assurance processes. The internal audit and counter-fraud teams make a significant contribution to ensuring the adequacy and effectiveness of internal control throughout the Council, which covers all Priority areas. The annual audit plan is a key element in ensuring the Council complies with its statutory responsibilities.

## **8. Statutory Officers comments (Chief Finance Officer (including procurement), Assistant Director of Corporate Governance, Equalities)**

### 8.1 Finance and Procurement

There are no direct financial implications arising from this report. The work completed by the Fraud Team is funded from within the Audit and Risk Management revenue budget. The maintenance of a strong proactive and reaction fraud investigation team is a key element of the Council's system of Governance.

### 8.2 Legal

The Council's Assistant Director of Corporate Governance has been consulted in the preparation of this report, and has no comments.

### 8.3 Equality

The Council has a public sector equality duty under the Equality Act (2010) to have due regard to:

- tackle discrimination and victimisation of persons that share the characteristics protected under S4 of the Act. These include the characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex (formerly gender) and sexual orientation;
- advance equality of opportunity between people who share those protected characteristics and people who do not;
- foster good relations between people who share those characteristics and people who do not.

The in-house counter-fraud team is required to demonstrate a strong commitment to equality and fairness in their actions and work practices, and adherence to the Equality Act 2010 and this is built into the team's operational procedures. Ensuring that the Council has effective counter-fraud arrangements in place will assist the Council to use its available resources more effectively.

**9. Use of Appendices**

Appendix A – Annual Internal Audit Plan and Strategy 2018/19.

**10. Local Government (Access to Information) Act 1985**

Not applicable.