

## Internal Audit Plan 2018/19

The Council is required under the Accounts and Audit Regulations 2015 to maintain an adequate and effective system of internal audit. The audit plan below demonstrates how this obligation is met and the planned utilisation and coverage of internal audit resources to discharge its responsibility.

The plan has 727 days for audits of the Council operations. Changes to the plan from July 2018 are shown in *Italics*.

<b>Audit Area</b>	<b>Client</b>	<b>Quarter</b>	<b>Days</b>
<b>Corporate/Cross Cutting Risk Audits</b>			
Information Governance / Government Data Protection Regulations	Director of Transformation and Resources	3	15
HR Policies	Assistant Director – SSC	3	5
HR Policies – sickness	Assistant Director – SSC	2	10
HR Policies – grievance and disciplinary	Assistant Director – SSC	2	10
Establishment of Commercial Entities	Chief Executive / Director of Transformation and Resources	2	10
Debt Recovery	Director for Commercial & Operations / Chief Finance Officer	3	15
Complaints and Member Enquiries	Assistant Director – SSC	4	15
<b>Sub-total – Corporate Risk Audits</b>			<b>80</b>
<b>Corporate Plan – Priority Risk Audits</b>			
<b>Priority 1 – Enable every child and young person to have the best start in life, with high quality education</b>			
High Needs Funding	Director of Children’s Services	1	10
High Cost Funding	Director of Children’s Services	1	10
Child Sexual Exploitation	Director of Children’s Services	3	15
Youth Justice (Asset Plus)	Director of Children’s Services	2	10
Payments for Foster Carers	Director of Children’s Services	1	15
School Admissions	Director of Children’s Services	1	10
<b>Sub-total Priority 1</b>			<b>70</b>
<b>Priority 2 – Empower all adults to live healthy, long and fulfilling lives</b>			
Mental Capacity Assessments	Director of Adult Social Services	1	15
Delayed Transfer of Care	Director of Adult Social Services	2	15
Interface with Mental Health Trust	Director of Adult Social Services	3	10
Transitions	Director of Adult Social Services	4	15
<i>* Management of High Value Care Plans</i>	<i>Director of Adult Social Services</i>	<i>4</i>	<i>15</i>

Audit Area	Client	Quarter	Days
<b>Sub-total Priority 2</b>			<b>70</b>
<b>Priority 3 – A clean and safe borough where people are proud to live</b>			
Haringey Procurement and Contract System	Director for Commercial & Operations	1	15
Adam Platform	Director for Commercial & Operations	2	15
<b>Sub-total Priority 3</b>			<b>30</b>
<b>Priority 4 – Drive growth and employment from which everyone can benefit</b>			
Regeneration Projects & Programmes	Director of Regeneration Planning and Development	2 & 4	30
New Build Properties - advisory	Director of Housing and Growth	2	25
<b>Sub-total Priority 4</b>			<b>55</b>
<b>Corporate IT Audits</b>			
SAP	Assistant Director Transformation and Resources	3	15
* <i>Cyber Security</i>	<i>Assistant Director Transformation and Resources</i>	4	10
* <i>Information Security</i>	<i>Assistant Director Transformation and Resources</i>	4	10
<b>Sub-total – Corporate IT Audits</b>			<b>35</b>
<b>Contract and Procurement Audit</b>			
Hayes Contract	Assistant Director – SSC	2&4	20
Amey Contract	Assistant Director Transformation and Resources	1	15
<b>Sub-total–Contract and Procurement Audit</b>			<b>35</b>
<b>Key Financial Systems</b>			
Housing Benefit Overpayments	Assistant Director – SSC	1	10
Budget Monitoring & Control	Chief Finance Officer	3	15
Teachers' Pensions contributions (Grant certification requirement)	Chief Finance Officer	1	5
Key Financial Controls - Bankline	Head of Operational Finance	3-4	5
Cash Receipting	Head of Operational Finance	3-4	5
Treasury Management	Head of Pensions	3-4	7

<b>Audit Area</b>	<b>Client</b>	<b>Quarter</b>	<b>Days</b>
Accounting & General Ledger	Head of Operational Finance	3-4	10
Pension Fund Investment	Head of Pensions	4	8
Accounts Receivable (Sundry Debtors)	Assistant Director – SSC	3-4	15
Accounts Payable (Creditors)	Assistant Director – SSC	3-4	15
Housing Benefits	Assistant Director – SSC	3-4	10
Council Tax	Assistant Director – SSC	3-4	10
NNDR	Assistant Director – SSC	3-4	10
Payroll	Assistant Director – SSC	3-4	15
Continuous audit		3-4	20
<b>Sub-total – Key Financial Systems</b>			<b>160</b>
<b>School Audits Risk Based Programme</b>			
<b>Primary Schools</b>			
The Willow Primary	School Head Teachers	3	5
Chestnuts Primary	School Head Teachers	3	5
Devonshire Hill Primary	School Head Teachers	1	5
Earlham Primary	School Head Teachers	3	5
Earlsmead Primary	School Head Teachers	1	5
Highgate Primary	School Head Teachers	1	5
Risley Avenue Primary	School Head Teachers	2	5
St Francis de Sale Primary	School Head Teachers	1	5
St Ignatius Primary	School Head Teachers	3	5
St James C of E Primary	School Head Teachers	3	5
Stamford Hill Primary	School Head Teachers	3	5
South Haringey Infants	School Head Teachers	3	5
Rowland Hill Nursery	School Head Teachers	3	5
<b>Secondary Schools</b>			
Parkview Secondary	School Head Teachers	3	6
Schools Governance and Finance	Assistant Director for Schools and Learning		10
Follow up of 2017/18 school audits	School Head Teachers		25
<b>Sub-total – School Audits</b>			<b>106</b>
Follow up of Audit Recommendations			20
Admin and Management			40
Risk Management			20
Contingency			6
<b>Total</b>			<b>727</b>