



**Haringey** Council

Agenda item:

**[No.]**

**Audit Committee**

**On 23 April 2009**

Report Title: **Internal Audit Annual Plan and Strategy 2009/10**

Report authorised by: **Chief Financial Officer**

Report of and Contact Officer: Anne Woods, Head of Audit and Risk Management

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Wards(s) affected: **All**

Report for: **Non-key decision**

**1. Purpose of the report**

1.1 The purpose of this report is to inform members of the proposed Annual Internal Audit Plan for 2009/10.

1.2 The report also advises Members of the internal audit strategy.

**2. State link(s) with Council Plan Priorities and actions and/or other Strategies:**

2.1 Audit and Risk Management contribute to the Council priority to deliver excellent, customer focused, cost effective services by reviewing key services and making recommendations for improvement where appropriate. Follow up work is undertaken to ensure that managers implement agreed recommendations and improvements.

2.2 Internal audit forms a key element within the revised Use of Resources assessment and will continue to be part of the CAA from 2009 onwards. The reports to both managers and the Audit Committee on progress against the agreed audit plan and the implementation of audit recommendations ensure that the requirements of the CAA assessment are fulfilled.

**3. Recommendations**

3.1 That the Audit Committee approves the Annual Internal Audit Plan and the internal audit strategy for 2009/10.

**4. Reason for recommendation(s)**

4.1 The Audit Committee is responsible for reviewing and approving the annual internal

audit plan as part of its Terms of Reference. In order to facilitate this, a draft audit plan is provided for review and approval by the Audit Committee.

## **5. Other options considered**

5.1 Not applicable

## **6. Summary**

6.1 The internal audit service makes a significant contribution to ensuring the adequacy and effectiveness of internal control throughout the authority. This report looks at the planned programme of work for 2009/10.

6.2 The information has been compiled from information held within Audit & Risk Management and from records held by business units across the Council.

## **7. Head of Legal Services Comments**

7.1 The Head of Legal Services has been consulted in the preparation of this report, and advises that there are no specific legal issues arising out of the report or the proposed recommendations.

## **8. Chief Financial Officer Comments**

8.1 The Chief Financial Officer has been consulted on this report and has no additional comments to make.

## **9. Head of Procurement Comments**

9.1 Not applicable

## **10. Equalities and Community Cohesion Comments**

10.1 This report deals with how risks to service delivery are managed across all areas of the council, which have an impact on various parts of the community. Improvements in managing risks and controls will therefore improve services the Council provides to all sections of the community.

## **11. Consultation**

11.1 No external consultation was required or undertaken in the production of this report. Consultation has been undertaken with respective service managers, Assistant Directors and Directors in the production of the draft internal audit plan.

## **12. Service Financial Comments**

12.1 There are no direct financial implications arising from this report. The work completed by Deloitte and Touche to undertake the annual audit plan is part of the five year contract which was awarded following a competitive tendering exercise in compliance with EU regulations from 1 April 2007. The costs of this contract are contained and managed within the Audit and Risk Management revenue budget.

## **13. Use of appendices**

13.1 Appendix A – Draft internal audit plan 2009/10

## **14. Local Government (Access to Information) Act 1985**

14.1 For access to the background papers or any further information please contact Anne Woods on 0208 489 5973.

## **15. Background**

15.1 Local authorities are required by law to maintain an internal audit function. In addition, The Accounts and Audit (Amendment) (England) Regulations 2006 reinforce the statutory requirement and re-state the need for the Council to maintain an adequate and effective system of internal audit.

15.2 Within Haringey, the Internal Audit function is comprised of Deloitte and Touche, who undertake the majority of the internal audit work in accordance with the contract in place, including IT and procurement audit. The in-house team is currently responsible for investigations into allegations of financial irregularity, provision of advice on risk and controls and grant certification work.

15.3 Appendix A contains the proposed annual audit plan for 2009/10, which is fully risk based and has been derived following consideration of the risk and materiality (financial and other), of services and systems of the Council, the risk registers in place and the 2009/10 business plans. This approach reflects current best practice requirements for internal audit and ensures that, over the life of the contract, the Council's key and higher risk systems and services will be appropriately reviewed according to risk. This approach also ensures that the council operates a fully integrated internal audit and risk management process.

15.4 Appendix A also includes the audit strategy which will be used to deliver the council's internal audit plan. As part of the contract with Deloitte and Touche, it is considered appropriate to keep members advised of the strategy and the way in which the service will be delivered and request their approval of it. The strategy has been drafted in line with the 2006 CIPFA Code of Practice and best practice guidance for public sector audit services.

15.5 The internal audit strategy has been updated as a result of ongoing work to develop the risk based audit programme. Paragraph 2.2.2 of the internal audit strategy highlights the proposed development in relation to key financial systems which has been discussed and agreed with the relevant directors, service managers and external audit. This approach will provide an additional source of assurance to internal and external auditors and the Audit Committee. The self assessment will be designed to complement the audit process and will provide further information to auditors to assist them in assessing the risks within the system, focusing controls testing and providing an audit opinion on the overall system.

#### **16. The Annual Audit Plan 2009/10**

16.1 The proposed annual internal audit plan for 2009/10 is attached as Appendix A to this report. It gives details of the planned audit work on the key financial and other systems of the Council. Appendix A summarises the work which will be undertaken at a corporate level, e.g. pro-active anti-fraud, risk management, and project management and also provides details of the work proposed for individual directorates.

16.2 We have included brief details of the planned scope for each project, although the detailed scope will be agreed with the client for the work at the planning stage of the audit. Timings for the projects have also been agreed with the nominated clients to take account of any cyclical or other work pressures, although these may be subject to change during the course of the year.

16.3 The proposed projects have been discussed with directors and their management teams and will be subject to further discussions with the nominated client for each audit as part of the detailed planning process. All completed projects are subject to a formal follow up review process and the results of the follow up reviews will continue to be reported for information to the Audit Committee, on a quarterly basis.

16.4 We will continue to work with the Council's external auditors, Grant Thornton, to ensure that audit coverage is maximised and duplication is avoided wherever possible in order to make the best use of our combined resources. A planned programme of meetings will take place during 2009/10 to ensure that use of audit resources is effective.

16.5 Table 1 below summarises the numbers of audit projects planned for 2009/10, by directorate:

**Table 1**

<b>Directorate</b>	<b>Projects</b>
Corporate council-wide audits	<b>4</b>
Chief Executive – People and Organisational Development	<b>2</b>
Chief Executive – Policy, Performance, Partnerships, and Communication	<b>5</b>
Children and Young People’s Service (excluding schools)	<b>4</b>
Urban Environment	<b>6</b>
Adults, Culture and Community Services	<b>5</b>
Corporate Resources (including key financial systems)	<b>16</b>
Corporate Resources – IT audit	<b>7</b>
Corporate Resources – Procurement and contract audit	<b>6</b>
<b>Total</b>	<b>55</b>

16.6 Included in the above table (within Corporate Resources) are audits of key financial systems. We consider key systems to be those which are essential to the successful management of the Council, and where failure of the system would have a material effect on the organisation. These key systems, including payroll, accounts payable, accounts receivable, council tax, housing benefits etc. are therefore subject to regular review. This programme of work, including the proposed revisions described at 15.5 above, has been agreed with both the managers responsible and the council’s external auditors.

16.7 The number of projects listed in the table above excludes the follow up reviews and visits to individual establishments as part of the schools and social services programmes.

16.8 We will continue to provide support to key projects, including advice to project boards at key stages of the scheme where appropriate, as well as undertaking reviews of individual projects to ensure that the project is complying with the required framework, and financial, reporting and other functions are being managed appropriately.

## London Borough of Haringey – Draft Internal Audit Plan and Strategy 2009/10

This document sets out the annual internal audit plan for Haringey internal audits to be completed during 2009/10. The audits proposed within the plan are based on the potential risks facing the council in 2009/10 and take into consideration the corporate, departmental and business unit risk registers and business plans to provide a fully integrated risk based plan. The proposed audits have been discussed and agreed with Directors and their management team and the plan is submitted to the Audit Committee for final approval.

The council's strategy for delivery of the audit plan is included at the front of the 2009/10 annual audit plan. The strategy is set out below and presented to the Audit Committee for formal approval. It builds on the work completed by Deloitte and Touche since their re-appointment in April 2007. It is proposed that this approach is used for the contract with Deloitte and Touche and any significant changes to the internal audit strategy are reported to the Audit Committee for formal approval.

### 1. Introduction

#### 1.1 Purpose of the Internal Audit Strategy

The purpose of the draft internal audit strategy is to define the approach and methodology to be followed which will enable us to:

- Provide the Audit Committee with an opinion on the council's risk management, control and governance arrangements;
- Audit the risk management, control and governance arrangements through annual audit plans, which give priority to the organisation's objectives and risks;
- Identify improvements to the council's risk management, control and governance by providing management with recommendations arising from the audit work;
- Identify the audit resources required to deliver an audit service which meets relevant statutory requirements; and
- Ensure effective liaison and co-operation with both the council's and Homes for Haringey's external auditors.

#### 1.2 Roles and Responsibilities

The role of internal audit is to provide an independent and objective opinion to the Audit Committee on risk management, control and governance. The opinion given by internal audit is a key element of the framework of assurance which the Audit Committee needs to report on as part of their statutory annual reporting processes.

The opinion can, however, only be reasonable in the sense that no opinion or assurance can ever be absolute and is by definition an extrapolation of the evidence available. It is important to note that in practice the scope of the audit opinion may be constrained by factors such as the scope of audit access.

The Internal Audit opinion does not supersede the Audit Committee's responsibility for risk, control and governance and as long as internal audit work is demonstrably conducted in accordance with the Standards on Due Professional Care there can be no question of internal auditors being responsible for control failures.

**2. Internal Audit Coverage, Approach and Assurance**

**2.1 Internal Audit Coverage**

**2.1.1 Identifying Internal Audit Coverage**

It is not necessary to audit every aspect of risk, control and governance every year, but in determining the internal audit coverage we have taken account of the following:

- The Council's risk management processes and risk registers;
- Business plans for each business unit across the Council;
- The overall coverage will encompass the whole range of risks which the Council, and its external auditors, has identified as “key” to the achievement of its aims and objectives;
- High-risk systems or processes, as identified by the Council, will need to be audited on a regular basis to deliver the assurance required. However, such systems and processes need not be fully and systematically audited every year;
- An appropriate range of non-key risks will be included in each year's coverage to add to the comprehensiveness of the opinion;
- Risks not defined as key still require attention, to gain assurance that adverse impacts are not arising;
- In addition to existing risk, control and governance, consideration will be given to the extent of change taking place or planned to take place within the Council. Changing processes can be inherently more risky than established and known processes, and the identification and correction of weaknesses during development is more economical than after the process has been put in place; and
- Internal audit will discuss the assurance required with the Audit Committee to help ensure that appropriate coverage is planned.

**2.1.2 Gathering of Information**

To enable us to prepare our internal audit strategy and proposed annual operational plan we will consult with key officers within the Council. At this point we have prepared a draft plan based on the considerations at 2.1.1, together with the results of our previous years' work for Haringey Council and our knowledge of the organisation. The proposed coverage may be further amended following discussions with Directors and their management teams during the year. Any significant changes to the audit plan will be provided to the Audit Committee for formal approval.

## 2.2 Internal Audit Approach and Assurance

### 2.2.1 Risk Management Framework

The Council has a well established approach to risk management and the Audit Committee approves the council's Risk Management Policy and Strategy. Risk management is included as part of the key corporate processes including business planning and final business plans, project management framework and the development of business unit, departmental and corporate risk registers. All of these areas are considered when producing the draft annual audit plan. In some cases, these procedures and processes may be included in the audit plan to be reviewed in their own right.

### 2.2.2 Key Financial Systems

The Council has a number of systems which are important to achieving its operational objectives and have been identified by internal and external audit as 'key financial systems'. The key financial systems are those which would have a material impact on the council if they were to fail and include payroll, strategic financial management and budgetary control, accounts payable, accounts receivable, housing and council tax systems. As a result, a planned programme of work is in place which ensures that the key controls are tested on an annual basis and in-depth reviews are completed on a cyclical basis.

During 2009/10, it is proposed to develop a programme of controlled risk self assessment for those managers responsible for key financial systems. This will provide an additional source of assurance to internal and external auditors and the Audit Committee as it is still planned to test the key controls for each system on an annual basis. The self assessment will be designed to complement the audit process and will provide further information to auditors to assist them in assessing the risks within the system, focusing controls testing and providing an audit opinion on the overall system.

### 2.2.3 Assignment Planning

The assignments are planned to various depths and frequencies as follows:

#### Depth of audit

The definition of each type of audit is as follows:

Verification:

An audit to determine both the adequacy and effectiveness of the internal controls.

Evaluating the adequacy of internal controls will normally involve:

- Confirming the risks and the possible causes preventing the achievement of the aims and objectives of the area/system; and
- Assessing whether the controls are sufficient for the level of risk in the achievement of the aims and objectives of the area / system.

Effectiveness testing is carried out on key controls, normally on a sample basis, to assess their effective operation in practice. Key controls are those identified as vital to prevent a particular error, or covering a large number of causes of error.



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**Validation:** As an alternative to verification, for less significant areas and risks, a high-level audit will be carried out. This would determine if the documented risk is sensible, relevant and has an appropriate control strategy, action plan and assurance activities.

**Follow up:** An audit to ascertain that previous audit recommendations have been implemented effectively.

### Frequency of audit

Each audit will be prioritised depending on its significance to Homes for Haringey and the planned depth and frequency will be as follows:

Priority Significance	Depth	Frequency of audit
High	Follow up and Verification	Annual
Medium	Follow up and Validation	Selected on the basis of risk
Low	Follow up and Validation	By Request Only

For each element of internal audit work identified, an estimate of the number of staff days, which will be required to conduct the work, will be made.

### 3. Relationship with External Auditors and other Assurance Providers

#### 3.1 Relationship with the External Auditors

As the Council and Homes for Haringey's Internal Auditors we will seek to meet regularly with the External Auditors for both organisations to:

- Consult on the audit plans;
- Discuss matters of mutual interest;
- Discuss common understanding of audit techniques, methods and terminology; and
- Seek opportunities for co-operation in the conduct of audit work.

In particular, we will offer the External Auditors the opportunity to rely on our work where appropriate. In any case of conflict with the External Auditors, we will consult with, or refer the matter to, the Chief Executive of the Council and/or Homes for Haringey.

#### 3.2 Reliance on Other Assurance Providers

It is not always necessary for internal audit to audit processes directly in order to gain assurance about them. The council's risk management processes identifies the officers responsible for managing risks and/or controls. As part of each audit we will consider the following:

- What other assurance processes are in place (e.g. Stewardship Reporting processes, documented CRSA reviews, the work of other review or inspection teams); and

- The way in which these processes can themselves be audited and quality assured, in order that Internal Audit can consider how the work of these assurance processes can contribute to the overall assurance (without conduct of audit work which repeats actions already taken). This may involve:
  - Specific quality assurance audits of other assurance processes;
  - Auditing on a sample basis the specific work of assurance functions to gauge reliability of findings; and
  - Joint working with other review teams.

### 4. Reporting Protocols

#### 4.1 Timing of Audits and Notification

Following approval of the annual internal audit plan, planning meetings will be arranged with the relevant managers to agree the detailed terms of reference for the relevant audit. This will take place at least three weeks before the commencement of the audit. Terms of reference will include the area objectives, audit scope and approach, planned schedule of interviewees, planned budget days and planned date for the exit meeting.

### 4.2 Reporting

#### 4.2.1 Audit Reports

We have an agreed audit reporting protocol, which sets out the key stages of each audit and the responsibilities of both the auditor and the service managers and this has been provided to all service directors. Formal audit reports will be produced for each audit project contained within the annual audit plan, including establishment audits. The style of report may be varied by agreement with the relevant service director and Audit Manager, for example if major findings arise in one area. Following completion of the fieldwork, the auditor will provide feedback on the findings to the service manager in an exit meeting. Draft audit reports will be produced within three weeks of this meeting with final reports being issued within two weeks of the receipt of management's response to the draft report.

Reports will normally be produced in the agreed format. This will include:

- An executive summary explaining the context of the audit, summarising all conclusions and highlighting key issues arising;
- Detailed recommendations supported by a rationale together with management response, responsibility and agreed deadlines for implementation; and
- Timing of audit follow up work where appropriate.

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Audit reports will provide an overall opinion on the level of control exercised over the auditable area or risk. This opinion will be based on the findings from the audit which will be assessed as follows:

- Priority 1:* Critical business risk not being adequately addressed; weaknesses in key business controls; substantial non-conformance with regulations and accepted standards.
- Priority 2:* Important business issues to be addressed; improvement area; inadequate risk identification or reduction; non-conformance with regulations.
- Priority 3:* Minor non-conformances with the business management system; other business issues to be addressed, good working practices.

The following levels of opinion will be used in audit reports:

- Full Assurance:* There is a sound system of control designed to achieve the system objectives.
- Substantial Assurance:* There is a basically sound system, but there are weaknesses which put some of the system objectives at risk.
- Limited Assurance:* Weaknesses in the system of controls are such as to put the system objectives at risk.
- No Assurance:* Control is generally weak leaving the system open to significant error or abuse.

### 4.2.2 Audit Committee Reports

A progress report will be presented to the Council's Audit Committee on a quarterly basis, and will include a summary of completed work, plus the following details for each of the completed internal audits which received 'limited' assurance:

- Objectives of the audit;
- Overall conclusion about the level of assurance;
- Number of recommendations in each priority category;
- Full details of all recommendations;
- A note about any management responses which are of concern to the internal auditors; and
- A note about any failures by the management to fulfil the actions agreed in earlier internal audit reports.

Members of the Committee will also be provided with full copies of our audit reports upon request. An Annual Report to the Council's Audit Committee will also be produced incorporating our annual opinion and an agreed statement of the overall assurance we are able to provide, and including details of audit coverage against audit plan, summary of major recommendations made, and commentary on significant areas or recommendations not implemented.

## 5. Quality Assurance

We are committed to delivering internal audit services of the highest quality and technical standards, which we achieve by:

- Applying an audit methodology and approach that complies with Government and professional standards, including those issued by the Auditing Practices Committee, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Institute of Internal Auditors (IIA). Our assignment methodology has been developed through experience to ensure that our procedures are of the highest quality.
- Ensuring that all our staff employ the most efficient audit techniques as a result of on-the-job training and specially tailored courses given by our specialist internal audit training division "Aid to Industry".

We have also produced a detailed written Quality Manual, which covers all aspects of our service provision and includes the following features:

- Quality procedures;
- Detailed approach and documentation;
- Complaints procedures;
- Professional standards;
- Customer care procedures;
- Quality audit procedures; and
- Nominated individuals responsible for quality.

### 5.1 Performance Indicators

With regards to the published Combined Code and Smith Report, section D3.2 (c), the council's Audit Committee should monitor and review the effectiveness of the organisation's internal audit function. We detail below the performance indicators which are currently provided to the Audit Committee for the Internal Audit Service:

- Achievement of the internal audit plan;
- Length of time taken to complete investigations into financial irregularities; and
- Evaluation of the service by client managers.

### 6. Resources

The internal audit service is delivered by a mix of in-house staff and an externally provided contract. The mix of resources and work was considered and approved by the Audit Committee in June 2006. A five year contract based on the Audit Committee's recommendations was awarded to Deloitte and Touche Public Sector Internal Audit Ltd, in accordance with council procedure rules, in April 2007. The two full time, permanent members of staff investigate potential breaches of the council's disciplinary codes of practice, as well as providing advice on risks and controls to managers and undertaking work to assist in the completion of specific grant certification processes. The outsourced contract will provide the remaining internal audit services in order to fulfil the council's statutory requirements under Section 151 of the Local Government Act 1972 and the Accounts and Audit Regulations. The contract for the outsourced audit work specifies the skills, resources and method statements required to enable delivery of the risk based audit plan.

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### Haringey Internal Audit Coverage: 2009/10

The table below sets out the internal audit work to be completed during the 2009/10 financial year, which is in accordance with the contract. The total number of days to be delivered is 1,150; which does not include audit work that will be completed as part of the SLA with Homes for Haringey. The breakdown of work can be summarised as:

Area	Directorate	Days
Corporate Council wide Systems	All Directorates	10
Key Financial Systems (KFS)	Corporate Resources	180
Directorate Systems and Risks	Corporate Resources	40
Procurement Audit	Corporate Resources	75
IT Audit	Corporate Resources	80
Project Management Assurance and Project Advice	All Directorates	80
Pro Active Fraud	All Directorates	40
Value for Money	All Directorates	10
Risk Management Development and Support	All Directorates	25
Directorate Systems and Risks	Urban Environment	75
Directorate Systems and Risks (including School Audits and FMSiS inspection for Primary Schools)	Children and Young Peoples Service	200
Directorate Systems and Risks	Adult, Culture and Community Services	60
Directorate Systems and Risks	Chief Executives - People and Organisational Development	25
Directorate Systems and Risks	Chief Executive - Policy, Performance, Partnerships and Communication	60
Follow Up	All Directorates	50
Management	All Directorates	100
Sub-total		1110
Contingency		40
<b>Total</b>		<b>1150</b>

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### Corporate Council wide System Audits:

Audit title	Scope	Client	Quarter	Days
Risk Management	Key processes to be covered by the audit include: <ul style="list-style-type: none"> <li>• Implementation of the risk management strategy;</li> <li>• Risk identification;</li> <li>• Risk assessment;</li> <li>• Risk treatment plans;</li> <li>• Risk reporting and action;</li> <li>• Cross departmental risk identification; and</li> <li>• Updating of risk registers.</li> </ul>	Head of Audit & Risk Management	2	10
<b>Total</b>				<b>10</b>

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### Corporate Resources – Key Financial Systems and Directorate systems and risks:

Audit title	Scope	Client	Quarter	Days
Strategic Financial Management & Budgetary Control (KFS)	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Budget setting;</li> <li>- Budgetary control and variance analysis;</li> <li>- Departmental management reporting;</li> <li>- Virements;</li> <li>- Corporate management reporting; and</li> <li>- Close down procedures.</li> </ul>	Head of Finance – Budgets, Projects & Treasury	3	15
Cash Receipting (KFS)	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Policies and procedures;</li> <li>- Staff training;</li> <li>- Reconciliations;</li> <li>- Posting of receipts to the general ledger;</li> <li>- Segregation of duties;</li> <li>- Investigation of unidentified payments;</li> <li>- Storage of income;</li> <li>- Banking of income;</li> <li>- Returned cheques;</li> <li>- Management information being produced;</li> <li>- IT access, security and disaster recovery.</li> </ul>	Head of Finance – Accounting & Control/ Head of Income & Debt Management	3/4	15
Treasury Management (KFS)	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Legislative requirements are complied with;</li> <li>- Treasury Management Strategy is complied with;</li> <li>- Necessary financial information is provided to</li> </ul>	Head of Finance – Budgets, Projects & Treasury	3	10



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Audit title	Scope	Client	Quarter	Days
Accounting & General Ledger (KFS)	<p>ensure that the performance of the Council's net cash flow is maximised;</p> <ul style="list-style-type: none"> <li>- Regular reconciliation carried out to support the integrity of loans and investments made;</li> <li>- Reporting complies with the legislation; and</li> <li>- Access to data is restricted.</li> </ul> <p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Data entry;</li> <li>- Completion &amp; recording of journals;</li> <li>- Management information &amp; reports produced;</li> <li>- Feeder system and input to the Ledger;</li> <li>- Control account reconciliation;</li> <li>- Structure of the ledger; and</li> <li>- IT access, security &amp; disaster recovery.</li> </ul>	Head of Finance – Accounting & Control	4	15
Accounts Payable (Creditors) (KFS)	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Receipt &amp; certification of invoices;</li> <li>- Input of invoices to system;</li> <li>- Payments;</li> <li>- Amendments to supplier master file;</li> <li>- BACS controls;</li> <li>- Cheque controls;</li> <li>- IT access, security &amp; disaster recovery; and</li> <li>- Follow up.</li> </ul> <p>Duplicate payments to be covered by the Pro Active fraud work with regards to Accounts Payable.</p>	Head of Corporate Procurement/P2P Performance Manager  (Head of Finance – Accounting & Control, and Financial Systems Manager)	4	15
Pension Fund Investment (KFS)	<p>High level system audit, including follow-up of previous audit recommendations, and including</p>	Head of Finance – Budgets,	4	10

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Audit title	Scope	Client	Quarter	Days
Pension Fund Administration (KFS)	<p>documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Guidance &amp; training;</li> <li>- Verification of investments;</li> <li>- Purchases &amp; sales;</li> <li>- Income;</li> <li>- Performance monitoring; and</li> <li>- IT access, security &amp; disaster recovery</li> </ul> <p>High level system audit, including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>● Starters;</li> <li>● Leavers, Deaths and Retirements;</li> <li>● Transfers;</li> <li>● Leavers, deaths, and retirements;</li> <li>● Transfers;</li> <li>● Amendments;</li> <li>● Payments;</li> <li>● Deductions;</li> <li>● Extra Contributions; and</li> <li>● IT Access, Security and Disaster Recovery.</li> </ul>	Projects & Treasury	3	10
Accounts Receivable (Sundry Debtors) (KFS)	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Policies and procedures;</li> <li>- Raising of invoices;</li> <li>- Cash receipts;</li> <li>- Reconciliation to general ledger; and</li> <li>- Debt recovery.</li> </ul>	Head of Finance & Debt Management	3	15
Housing Benefits (KFS)	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p>	Acting Head of BLT	3	20

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Audit title	Scope	Client	Quarter	Days
Council Tax (KFS)	<ul style="list-style-type: none"> <li>- Policies and procedures;</li> <li>- IT access, security and disaster recovery;</li> <li>- Segregation of duties;</li> <li>- Compliance with scheme;</li> <li>- Scanning and Indexing;</li> <li>- Backdated claims;</li> <li>- Fraud management;</li> <li>- Payments;</li> <li>- Overpayments;</li> <li>- Appeals;</li> <li>- Reconciliation;</li> <li>- Quality Control;</li> <li>- Subsidy;</li> <li>- Budgetary control; and</li> <li>- Performance review.</li> </ul>	Acting Head of BLT	4	15
	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Organisational structure;</li> <li>- Methods of payment</li> <li>- Reconciliation between debit and valuation list;</li> <li>- Discount &amp; reduction applications;</li> <li>- Billing;</li> <li>- Receipts from taxpayers;</li> <li>- Suspense accounts;</li> <li>- Debt recovery action;</li> <li>- Write off;</li> <li>- Monitoring of collection rates;</li> <li>- Reconciliation with general ledger;</li> <li>- Refunds;</li> <li>- Void allowances;</li> <li>- Benefits assessments;</li> <li>- Policies and procedures; and</li> </ul>			

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Audit title	Scope	Client	Quarter	Days
NNDR (KFS)	<ul style="list-style-type: none"> <li>- IT access, security &amp; disaster recovery.</li> </ul> <p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>- Organisational structure;</li> <li>- Reconciliation between debit &amp; valuation list;</li> <li>- Charitable relief;</li> <li>- Billing;</li> <li>- Receipts from taxpayers;</li> <li>- Suspense accounts;</li> <li>- Debt recovery action;</li> <li>- Write off;</li> <li>- Monitoring of collection rates;</li> <li>- Reconciliation with general ledger;</li> <li>- Refunds;</li> <li>- Void allowance;</li> <li>- Policies &amp; procedures; and</li> <li>- IT access, security &amp; disaster recovery.</li> </ul>	Acting Head of BLT	4	10
VAT	<p>We will agree the areas of focus of our work with management at the time of the audit. The audit will focus on key areas of concern regarding aspects of the VAT procedures.</p>	Head of Finance – Accounting & Control	3	15
Income	<p>We will agree the areas of focus of our work with management at the time of the audit. The audit will focus on key risk areas in relation to the income collection and/or generation process.</p> <p>The audit will also include issues affecting income collection during an economic downturn including write off processes and concessions provided to debtors, such as payment plans or deferred payment arrangements.</p>	Head of Corporate Finance	3	15
Fixed Assets	<p>High level system audit, including documentation, and testing of both key and significant controls</p>	Head of Corporate	2	15

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Audit title	Scope	Client	Quarter	Days
	<p>covering the following areas:</p> <ul style="list-style-type: none"> <li>• Asset Register;</li> <li>• Asset Security;</li> <li>• Compliance with policies and procedures (including capitalisation and depreciation);</li> <li>• Asset Disposal and Write-offs – including a follow up of previous work and processes in place to secure capital receipts during the current economic situation; and</li> <li>• Reconciliation with Nominal Ledger.</li> </ul>	Property Services		
Commercial Property Income	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• System and controls for setting and applying rental charges;</li> <li>• Collection of income and reconciliation process;</li> <li>• Payment plans and concessions granted;</li> <li>• Arrears monitoring, enforcement and follow up processes;</li> <li>• Budget management; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	Head of Corporate Property Services	2	10
Registrars Service	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory requirements;</li> <li>• Documentation, policy and procedures (for all registrar services);</li> <li>• Processes for receiving, processing and responding to applications for services;</li> <li>• System and controls for setting and applying</li> </ul>	Head of Legal Services	1	15

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Audit title	Scope	Client	Quarter	Days
	statutory and local charges, collection of income and reconciliation processes; <ul style="list-style-type: none"> <li>• Monitoring and review processes; and</li> <li>• Reporting and management information, including statutory returns.</li> </ul>			
<b>Total</b>				<b>220</b>

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### Corporate Resources – Procurement Audit:

Audit title	Scope	Client	Quarter	Days
Corporate Procurement – Risk Register Testing	This will be a risk based audit focusing on testing of the key controls within the risk register for the service.	Head of Procurement	1	10
Contract Management	<p>This audit will cover the controls in place with regard to contract management arrangements within a selection of business units across the Council.</p> <p>This audit will cover the following areas:</p> <ul style="list-style-type: none"> <li>• Contract Register;</li> <li>• Contract Monitoring(including monitoring of progress and evidence of review of contracts);</li> <li>• Determination of Key performance Indicators;</li> <li>• Service Standards; and</li> <li>• Contractor Information.</li> </ul>	Head of Procurement/ Procurement Process Manager	2	20
Public Realm Commissioning	<p>This will be a full review of the controls in place to ensure that the objectives of this area are met. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Identification of Service Areas;</li> <li>• Selection of Contractors (including tender process);</li> <li>• Contract Monitoring (including Performance Monitoring);</li> <li>• Payments to Contractors;</li> <li>• Monitoring of Outcome; and</li> <li>• Performance monitoring (including feedback from residents).</li> </ul>	Assistant Director, Frontline Services	3	15
Decent Home Standards	<p>This audit will look at controls over the management of the Decent Homes Programme. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Determination of Costs;</li> <li>• Procurement Arrangements (including VFM and selection of Contractors);</li> </ul>	Head of Procurement/ Executive Director of Finance, Homes for	2	10

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	<ul style="list-style-type: none"> <li>• Monitoring of Outcome; and</li> <li>• Performance Monitoring (including process for obtaining residents' feedback).</li> </ul>	Haringey		
Hostels	<p>This audit will look at controls over the management of Hostels owned by the Council, including the payment of bills. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Asset Management;</li> <li>• Procurement Arrangements (including VFM);</li> <li>• Payment of Bills (including energy bills); and</li> <li>• Movement of Residents.</li> </ul>	Manager, Accounts Payable	1	10
Building Schools for the Future	<p>This audit will look at controls over the monitoring and management arrangements with regard to consultants employed on the BSF programme. This audit will cover the following areas:</p> <ul style="list-style-type: none"> <li>• Appointment of Consultants;</li> <li>• Contract Management – including expectations, work programmes and performance monitoring;</li> <li>• Payment to Consultants;</li> <li>• Identification of Consultancy needs – including renewal of Contracts.</li> </ul>	Head of Procurement	2	10
<b>Total</b>				<b>75</b>



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## Corporate Resources – IT Audit:

Audit title	Scope	Client	Quarter	Days
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Audit title	Scope	Client	Quarter	Days
iPlan Planning and Building Control application	<p>The last audit was completed as part of the 2005/06 Audit Plan and identified a high number of recommendations including some weak security controls. Since this time development has occurred within the system with regards to system upgrades and development of the Planning Portal interface. The audit will review the current security controls on the application. Sample testing will occur of the IT controls relating to the planning process to ensure that input controls are appropriate to restrict erroneous data entry and processing controls exist to ensure applications are picked up throughout the process. Specifically this will also look at the processes in place for online planning applications.</p>	Head of Building Control	4	10
Website Audit	<p>The last website audit was performed over five years ago during the tech refresh phase of the upgrade. As part of this upgrade the website will be reviewed to identify the controls in place over website management. This includes the security in place over access to the website, topology of the website, resilience of the website and support of the website. Also the process for publishing some content will also be audited.</p>	IT Application Development Manager	3	13
Corelogic Disaster Recovery Test	<p>Previous audits have attended both the Civica Parking and SAP Financials DR tests. There are currently two server environments for the Corelogic system which should allow the quick restoration of Council services in the event of a disaster event. The audit will look to review the processes for the DR test. This will include planning the test, involvement in identifying the data used to prove the test success, attendance at the test and discussion of post test activities.</p>	Head Of Systems Development & Performance - ACCS	3	8
RBS Banking Application	<p>The audit will examine as appropriate user access structure, logical access controls and security configuration of the system, together with sample testing of input, output, processing; audit trail controls, backup procedures and Business Continuity / Disaster Recovery arrangements, and any interfaces</p>	Head of Finance – Accounting and Control	2	10

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Audit title	Scope	Client	Quarter	Days
Data Security (including Data Transfer)	<p>Local authorities need to sign up to the Code of Connection (CoCo) that defines the minimum standards and processes that an authority must comply with before being able to connect to the Government Connect Secure Extranet (GCSx), a secure private Wide-Area Network (WAN) which enables interactions between connected Local Authorities and organisations. Although compliance with CoCo is expected to start from 1 April 2009, Haringey Council have received an exemption until 1 October 2009.</p> <p>The audit will cover data security and data transfer and will include testing of a sample of key systems. Preliminary work on the audit will start in 2009 and will examine policies in place (to assist with compliance), training and communication.</p>	IT Security and Continuity Manager	4	16
Follow ups	<p>To ensure that management are implementing actions completed as part of previous audit reports we propose to undertake a series of follow up visits to audits issued as part of the 2008/09 Internal Audit Reports and any Priority One recommendations from the 2007/08 year. The focus of this work will be to ascertain the status of recommendations of previous audit recommendations and obtain evidence where recommendations are marked as implemented.</p>	Various	3/4	22
IT Security	<p>Discussions will be held with the IT Security and Continuity Manager initially to identify the current approach to audits performed as part of the ISO27001 accreditation. Any specific areas where further Internal Audit work may be required may be agreed following these meetings.</p>	IT Security and Continuity Manager	2	1
<b>Total</b>				<b>80</b>

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### All Directorates:

Audit title	Scope	Client	Quarter	Days
Project Management Assurance	<p>The audit work will consider key projects, as identified by the Council as part of the overall delivery of the council plan and achieving excellence programme.</p> <p>Projects to be audited will be identified in consultation with the Project Manager within the Policy &amp; Performance Team.</p>	Assistant Directors	1-4	80
Pro-active Anti-fraud	<p>Our work will cover high risk areas, where there have been previous fraud cases. We will also take into account the National Fraud Initiative, Audit Commission, London-wide view of high risk areas and the National Fraud Strategy.</p> <p>As a result of the risk analysis undertaken and fraud profiles, we will identify and recommend areas of work to be included in the pro-active anti-fraud plan.</p>	Assistant Directors	1-4	40
Value for Money	<p>We will continue our VFM work to cover areas of the Council not covered in the 2007/08 Audit Plan. Areas that will be included within the coverage include:</p> <ul style="list-style-type: none"> <li>• Costs within Business Units and services, including understanding of the cost identification and budget setting process;</li> <li>• Identification of performance of the Business Unit and services and linkages to cost.</li> </ul>	Chief Financial Officer/ Head of Performance and Policy	tbc	10
Risk Management Development and Support	<p>During the year we will liaise with key business unit managers and Directors for each Department across the Council to assist in the management of the council's performance management IT system</p>	All Directors and ACE's as required	1-4	25

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Audit title	Scope	Client	Quarter	Days
	<p>to ensure that all departments review and update their risk registers in accordance with the Council's Management of Risk Strategy.</p> <p>Where appropriate, we will either provide advice regarding controls to manage the risk, assess the adequacy of the controls identified and/or assess the effectiveness of the controls identified.</p> <p>We will monitor the updating of risk registers on the Council's new performance management system ('Covalent').</p>			
<b>Total</b>				<b>155</b>

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### Urban Environment Directorate:

Audit title	Scope	Client	Quarter	Days
Parking Services	<p>The Parking Services function was subject of a business review during 2008/09. Internal audit will review and test the key controls and procedures which will be put in place following the business review, including development of an action plan to implement the recommendations raised following the business review.</p> <p>We will also undertake a follow-up of the recommendations raised in our 2008/09 Internal Audit report.</p>	Assistant Director – Frontline Services	4	10
Waste Management	<p>The focus of the audit will be on the North London Joint Waste Strategy (NLJWS) and the implementation of the North London Waste Plan. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Compliance with Legislation;</li> <li>• Policies and Procedures;</li> <li>• Partnership Arrangements (NLJWS);</li> <li>• Strategic Environmental Assessment (SEA); and</li> <li>• Performance Monitoring Arrangements.</li> </ul>	Assistant Director – Frontline Services	1	15
Recycling	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements, including National Performance Indicators;</li> <li>• Documentation, policy and procedures;</li> <li>• System and controls for monitoring compliance with recycling strategy;</li> <li>• Monitoring of contractor performance;</li> <li>• Data collection and verification processes; and</li> <li>• Reporting and management information, including statutory returns.</li> </ul>	Assistant Director – Frontline Services	2	10

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Audit title	Scope	Client	Quarter	Days
Highways and street lighting contracts	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Tendering procedures;</li> <li>• Monitoring and review of service providers;</li> <li>• Invoices and payments to service providers;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	Assistant Director – Frontline Services	3	10
Building Control Services	<p>The Building control section ensures compliance with the Building Regulations and deals with approximately 2000 applications a year. This will be a full review of the controls in place to ensure that the objectives of this service are met. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Processes for receiving, processing and responding to statutory and local notices;</li> <li>• System and controls for setting and applying statutory and local charges, collection of income and reconciliation process;</li> <li>• Monitoring and review processes; and</li> <li>• Reporting and management information, including statutory returns.</li> </ul>	Assistant Director – PPD	2	10
Temporary Accommodation	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Application, assessment and allocation</li> </ul>	Assistant Director – SCHS	3	20

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Audit title	Scope	Client	Quarter	Days
	processes; <ul style="list-style-type: none"> <li>• Tendering procedures for TA suppliers;</li> <li>• Monitoring and review of service providers;</li> <li>• Invoices and payments to service providers;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>			
<b>Total</b>				<b>75</b>



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### Children and Young People's Service:

Audit title	Scope	Client	Quarter	Days
CYPs – departmental risk register testing	This will be a risk based audit focusing on testing of the key controls within the risk register for the service.	Deputy – Business Support & Development	2	10
Unaccompanied asylum-seeking children	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Application, assessment and referral processes;</li> <li>• Monitoring and review of clients and service provision;</li> <li>• Payments to service providers where applicable</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	Deputy – Children & Families	3	10
Assessment and referral processes	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Application, assessment and referral processes;</li> <li>• Monitoring and review of clients and service provision;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	Deputy – Children & Families	4	15
Connexions Services	This will be a full review of the controls in place to ensure that the Connexions services are delivering effective universal and targeted services for young	Deputy – School	2	10

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Audit title	Scope	Client	Quarter	Days
<p><b>Schools Audit Programme:</b> Primary Schools</p>	<p>people and their families, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Liaison processes for organisations involved in the Connexions services;</li> <li>• Assessment and referral processes;</li> <li>• Monitoring and review of contracts and service provision;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	Standards and Inclusion	1-4	70
<p>A risk based approach is taken in completing the schools audit programme. Factors taken into account include:</p> <ul style="list-style-type: none"> <li>- History of inadequate financial management; and</li> <li>- Inability to manage deficits or surpluses.</li> </ul> <p>The audit will be a full review of the controls in place to ensure that the objectives of the service are met, covering the following areas:</p> <ul style="list-style-type: none"> <li>• Management organisation;</li> <li>• School inspections and OFSTED;</li> <li>• Budgetary control;</li> <li>• Staffing;</li> <li>• Disbursement accounting records;</li> <li>• Asset management;</li> <li>• Unofficial Fund;</li> <li>• Data protection and security;</li> <li>• Income;</li> <li>• Health and safety; and</li> <li>• School meals.</li> </ul>	Individual schools' Head teachers/ CYPs Finance			

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Audit title	Scope	Client	Quarter	Days
Secondary Schools (including FMSiS follow up)	<p>Additionally, for Primary schools, work will also include a visit to schools to ascertain compliance with the statutory Financial Management Standard in Schools (FMSiS).</p> <p>A risk based approach, as for Primary schools, is used to determine the audit programme for secondary schools.</p> <p>Additionally, for relevant Secondary schools, work will include a visit to ascertain continued compliance with the statutory FMSiS where the FMSiS certificate from DCSF is due for renewal.</p>	Individual schools' Head teachers/ CYPs finance	1-4	70
FMSiS Advisory Work – Primary Schools	Resources have been included in the audit plan provide ongoing assistance and training for schools' Head teachers, finance officers and governors prior to the FMSiS work being undertaken at individual schools. We will liaise with the CYPs finance team to co-ordinate the support provided.	Individual schools' Head teachers/ CYPs finance	1-4	10
<b>Total</b>				<b>200</b>

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### Adults, Culture and Community Services:

Audit title	Scope	Client	Quarter	Days
Recreational Services (including Leisure) – Risk Register Testing	This will be a risk based audit focusing on testing of the key controls within the risk register for the service. It is proposed that this audit will be completed in June/July 2009.	AD - Recreational Services	2	10
Adult Learning, Libraries and Culture – Risk Register Testing	This will be a risk based audit focusing on testing of the key controls within the risk register for the service. It is proposed that this audit will be completed in September 2009.	AD - Adult Learning, Libraries and Culture	2	10
Domiciliary Care Contracts	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Tendering and appointment processes for service providers;</li> <li>• Monitoring and review of clients and service provision;</li> <li>• Payments to service providers;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	AD – Commissioning & Strategy	3	15
Mental Health	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met. We will review the following areas:</p> <ul style="list-style-type: none"> <li>• Identification of adults who are potentially at risk;</li> <li>• Recording and screening of referrals;</li> <li>• Assessment of client needs (including case conference and decision making);</li> <li>• Assessment of appropriate care package;</li> <li>• Monitoring and review of service and service providers;</li> </ul>	AD - Adult Services	2	15

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	<ul style="list-style-type: none"> <li>• Payments for services received; and</li> <li>• Budgetary Control.</li> </ul>			
<p>Leisure Centres – income generation and collection</p>	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Tendering and contract processes for external service providers;</li> <li>• Payments to service providers;</li> <li>• System and controls for setting and applying charges, collection of income and reconciliation process;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	<p>AD - Recreational Services</p>	<p>3</p>	<p>10</p>
<p><b>Total</b></p>				<p><b>60</b></p>

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### Chief Executive – People and Organisational Development:

Audit title	Scope	Client	Quarter	Days
Payroll & Expenses – Key financial system (annual audit)	<p>High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Reliability &amp; integrity of transactions and records;</li> <li>• New starters and Leavers;</li> <li>• Payments, variations &amp; adjustments to pay;</li> <li>• Payroll deductions; and</li> <li>• System reconciliation.</li> </ul>	Head of Shared Services	3	15
Community Call to Action	<p>As part of the Local Government and Public Involvement in Health Bill, any Member of the authority is able to refer a matter affecting their ward to the relevant authority for review. This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Application and referral processes;</li> <li>• Monitoring and review of progress; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	Head of Member Services	4	10
<b>Total</b>				<b>25</b>

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### Chief Executive - Policy, Performance, Partnerships and Communication:

Audit title	Scope	Client	Quarter	Days
PPPC – risk register testing	This will be a risk based audit focusing on testing of the key controls within the risk registers for the service.	PPPC - Heads of Service	2	10
Statutory enquiry processes.	<p>This will be a full review of the controls in place to ensure that the Council is meeting the requirements of relevant legislation and local requirements for enquiries relating to the Freedom of Information and Data Protection Acts. This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Documentation, policy and procedures</li> <li>• Compliance with statutory requirements</li> <li>• Recording of requests – DPA and FoI;</li> <li>• Processing and monitoring requests;</li> <li>• Reporting and management information.</li> </ul>	Corporate Head of Performance & Policy	2	10
Voluntary Organisations	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Application and assessment processes for external service providers;</li> <li>• Payments to service providers;</li> <li>• Monitoring of service delivery;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul> <p>The audit will include visits to a sample of voluntary organisations funded by the Council.</p>	Head of Safer Communities	3	20

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Audit title	Scope	Client	Quarter	Days
Neighbourhood Management – compliance with contract and finance procedures rules	<p>This audit will cover general compliance with CSO's, in particular with regard to the use of approved suppliers, raising of Purchase Orders, use of petty cash for purchasing, travel bookings and use of purchasing cards. This audit will cover the following areas:</p> <ul style="list-style-type: none"> <li>• Identification of Suppliers;</li> <li>• Contract letting and tendering procedures;</li> <li>• Raising of Orders;</li> <li>• Cash Purchases;</li> <li>• Travel Bookings; and</li> <li>• Use of Purchasing Cards.</li> </ul>	Head of Safer Communities	4	10
Data quality – national performance indicators	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, covering the following areas and control objectives:</p> <ul style="list-style-type: none"> <li>• Compliance with statutory and local requirements</li> <li>• Documentation, policy and procedures;</li> <li>• Data collection and verification processes;</li> <li>• Monitoring and reporting arrangements, including statutory returns.</li> </ul>	Corporate Head of Performance & Policy	1	10
<b>Total</b>				<b>60</b>