

## London Borough of Haringey – Draft Internal Audit Plan and Strategy 2010/11

This document sets out the annual internal audit plan for Haringey internal audits to be completed during 2010/11. The audits proposed within the plan are based on the potential risks facing business units and departments across the council in 2010/11 and take into consideration the corporate, departmental and business unit risk registers; business plans; and the Council's fraud profile and pro-active and reactive fraud work undertaken during 2009/10 to provide a fully integrated risk based annual audit plan. The proposed audits have been discussed and agreed with Directors and their management teams 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 2010/11 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 pro-active and reactive anti-fraud work completed by internal audit and as part of the Council's participation in the National Fraud Initiative;
- 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 during the financial year 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 Corporate 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 2010/11, 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.

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.

An audit to ascertain that previous audit recommendations have been implemented effectively.

Validation:

Follow up:

### Frequency of audit

Each audit will be prioritised depending on its significance to the Council 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:

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- 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.

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

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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: 2010/11

The table below sets out the internal audit work to be completed during the 2010/11 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
Key Financial Systems (KFS)	Corporate Resources	140
Directorate Systems and Risks	Corporate Resources	61
Procurement Audit	Corporate Resources	65
IT Audit	Corporate Resources	75
Project Management Assurance and Project Advice	All Directorates	65
Pro Active Fraud	All Directorates	40
Risk Management Development and Support	All Directorates	5
Directorate Systems and Risks	Urban Environment	85
Directorate Systems and Risks (including School Audits and FMSIS inspection for Primary Schools)	Children and Young People's Service	205
Directorate Systems and Risks	Adult, Culture and Community Services	50
Directorate Systems and Risks	Chief Executives - People and Organisational Development	55
Directorate Systems and Risks	Chief Executive - Policy, Performance, Partnerships and Communication	30
Follow Up	All Directorates	50
Management	All Directorates	100
Sub-total		<b>1026</b>
Contingency		124
<b>Total</b>		<b>1150</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;</li> <li>• Close down procedures; and</li> <li>• Follow up of previous recommendations.</li> </ul>	<p>Head of Corporate Finance</p> <p>Head of Finance – Budgets, Projects &amp; Treasury</p>	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; and</li> <li>• Follow up of previous recommendations.</li> </ul>	<p>Head of Corporate Finance</p> <p>Head of Finance – Accounting &amp; Control/ Head of Income &amp; Debt Management</p>	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>	<p>Head of Corporate Finance</p>	3	10

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Audit title	Scope	Client	Quarter	Days
	<ul style="list-style-type: none"> <li>• Legislative requirements are complied with;</li> <li>• Council assets are protected;</li> <li>• Necessary financial information is provided to ensure that the performance of the Council's net cash flow is maximised;</li> <li>• Regular reconciliation carried out to support the integrity of loans and investments made;</li> <li>• Reporting complies with the legislation;</li> <li>• Access to data is restricted; and</li> <li>• Follow up of previous recommendations.</li> </ul>	Head of Finance – Budgets, Projects & Treasury		
Accounting & General Ledger (KFS)	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: <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;</li> <li>• IT access, security &amp; disaster recovery; and</li> <li>• Follow up of previous recommendations.</li> </ul>	Head of Corporate Finance  Head of Finance – Accounting & Control	4	15
Accounts Payable (Creditors) (KFS)	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: <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> </ul>	Head of Corporate Procurement/P2P Performance Manager  (Head of Finance – Accounting & Control, and Financial Systems Manager)	4	15

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Audit title	Scope	Client	Quarter	Days
Pension Fund Investment (KFS)	<ul style="list-style-type: none"> <li>• Follow up of previous recommendations.</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>• Guidance &amp; training;</li> <li>• Verification of investments;</li> <li>• Purchases &amp; sales;</li> <li>• Income;</li> <li>• Performance monitoring;</li> <li>• IT access, security &amp; disaster recovery; and</li> <li>• Follow up of previous recommendations.</li> </ul>	<p>Head of Corporate Finance</p> <p>Head of Finance – Budgets, Projects &amp; Treasury</p>	4	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;</li> <li>• Debt recovery; and</li> <li>• Follow up of previous recommendations.</li> </ul>	<p>Head of Corporate Finance</p> <p>Head of Income &amp; Debt Management</p>	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> <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> </ul>	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>• Payments;</li> <li>• Overpayments;</li> <li>• Appeals;</li> <li>• Reconciliation;</li> <li>• Quality Control;</li> <li>• Subsidy;</li> <li>• Budgetary control;</li> <li>• Performance review; and</li> <li>• Follow up of previous recommendations.</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>• 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;</li> <li>• IT access, security &amp; disaster recovery; and</li> <li>• Follow up of previous recommendations.</li> </ul>	Acting Head of BLT	4	15
NNDR (KFS)	High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and	Acting Head of BLT	4	10

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Audit title	Scope	Client	Quarter	Days
	<p>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;</li> <li>• IT access, security &amp; disaster recovery; and</li> <li>• Follow up of previous recommendations.</li> </ul>			
BLT risk register – testing of key controls	This will be a risk based audit focusing on testing of the key controls identified by the service within the Business Unit risk register.	Acting Head of BLT	2	10
Corporate Property Services risk register – testing of key controls	This will be a risk based audit focusing on testing of the key controls identified by the service within the Business Unit risk register.	Head of Corporate Property Services	2	10
Teachers' Pensions contributions (Grant certification requirement 2010/11)	The Council is required to complete an annual statement showing teachers' pension contributions deducted and remitted in the year. Internal audit will complete sample testing to confirm that the requirements of the statement have been complied with for those schools with outsourced payroll providers.	Head of Corporate Finance Head of Finance, CYPS	1	6
Management of Out of Hours telephone contact service (Risk Register CR07)	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:	Interim Head of Customer Services	2	5

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Audit title	Scope	Client	Quarter	Days
<p>Implementation of IFRS and asset valuation (Risk Register CR03, CR05)</p>	<ul style="list-style-type: none"> <li>• Compliance with contractual, local and statutory requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Business Continuity and Disaster Recovery procedures;</li> <li>• Monitoring and review processes; and</li> <li>• Reporting and management information, including any statutory returns.</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>• Compliance with IFRS requirements, statutory and local policies and procedures (including capitalisation and depreciation);</li> <li>• Process to validate and update the Asset Register;</li> <li>• Notification processes to ensure all relevant Council records are maintained e.g. Council Tax, NNR, Insurance; and</li> <li>• Reconciliation with Nominal Ledger.</li> </ul>	<p>Head of Corporate Property Services</p> <p>Head of Corporate Finance</p>	2	10
<p>Disposals/sales of properties (Risk Register CR05)</p>	<p>This will be a full systems 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 and local requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Links to asset management strategy and monitoring arrangements;</li> <li>• Approval processes for disposals;</li> <li>• Advertising, publicity and communications processes;</li> <li>• Updating of asset registers and notification procedures to ensure other departments' records, e.g. insurance and BLT, are updated.</li> </ul>	<p>Head of Corporate Property Services</p>	2	10

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Audit title	Scope	Client	Quarter	Days
Local Land Charges (Risk Register CR06)	<ul style="list-style-type: none"> <li>• Budget management and controls; and</li> <li>• Monitoring and reporting arrangements.</li> </ul> <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;</li> <li>• Processes for receiving, processing and responding to applications for services;</li> <li>• System and controls for setting and applying statutory and local charges, collection of income and reconciliation process;</li> <li>• Communication and marketing of the service;</li> <li>• Monitoring and review processes; and</li> <li>• Reporting and management information, including statutory returns.</li> </ul>	Head of Legal Services	3	10
<b>Total</b>				<b>201</b>



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## Procurement Audit:

Audit title	Scope	Client	Quarter	Days
Contract evaluation procedures	<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 across the Council for a sample of contracts let during 2010/11:</p> <ul style="list-style-type: none"> <li>• Compliance with local, statutory and EU requirements and legislation;</li> <li>• Identification of evaluation criteria for each contract at PQQ and ITT stages;</li> <li>• Evaluation and assessment processes used for each contract at PQQ and ITT stages; and</li> <li>• Recommendation and selection of Contractors based on evaluation processes.</li> </ul>	Head of Corporate Procurement	2	20
Use of corporate purchase/credit cards	<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 for a sample of purchase card users:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Application, approval and authorisation processes for purchase card users;</li> <li>• Collection of purchase cards for officers who leave, move or are no longer entitled to use the service;</li> <li>• Level and type of expenditure complies with the purchase card procedures and financial regulations;</li> <li>• Records, including retention and disposal procedures for purchases;</li> <li>• Reconciliation monitoring and reporting arrangements.</li> </ul>	Head of Corporate Procurement	3	15

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Use of waivers	<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 for a sample of business units:</p> <ul style="list-style-type: none"> <li>• Compliance with local, statutory and EU requirements and thresholds;</li> <li>• Documentation, policy and procedures;</li> <li>• Application, approval and authorisation processes for waiver requests;</li> <li>• Records, including retention and disposal procedures at directorate level; and</li> <li>• Subsequent expenditure complies with approved waivers.</li> </ul>	Head of Corporate Procurement	3	15
Use of consultants	<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 for a sample of business units:</p> <ul style="list-style-type: none"> <li>• Compliance with local, statutory and EU requirements and thresholds;</li> <li>• Documentation, policy and procedures;</li> <li>• Application, approval and authorisation processes for use of consultants;</li> <li>• Records, including maintenance at directorate level (including use of waivers);</li> <li>• Contracts in place for each consultant which comply with corporate requirements; and</li> <li>• Subsequent engagement and expenditure complies with waiver and/or local and EU thresholds.</li> </ul>	Head of Corporate Procurement	1	15
<b>Total</b>				<b>65</b>

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IT Audit:

Audit title	Scope	Client	Quarter	Days
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Audit title	Scope	Client	Quarter	Days
Framework-I Payments	<p>The Framework-I Social Care system is being configured to allow payments to be made directly from the system following authorisation without subsequent authorisation for payments within SAP. This audit will seek to identify the controls in place over the authorisation of payments within Framework-I, reconciliation of interfaces and the impact on business processes to help ensure that appropriate controls are put in place over the interface.</p>	AD – Safeguarding & Strategic Services	2	10
Network Infrastructure	<p>Previous internal audits have audited the Network Windows Operating System but have not audited the overall network structure to identify if management have put controls in place over the management of the network to review network capacity and eliminate single points of failure. This audit will cover areas such as Network Management, Network Topology, Monitoring, Network Support, Network Device Security and Physical and Environmental Controls</p>	Head of IT Services	4	15
Disaster Recovery Test Revenues and Benefits Application	<p>Previous audits have attended the Civica Parking, SAP Financials and Corelogic Disaster Recovery Tests. The test to be attended will be confirmed with the IT Security and Continuity Manager. The audit will look to review the processes for the DR test, attendance at the test and reporting of the test.</p>	Acting Head of Benefits & Local Taxation	2	5
Revenues and Benefits – Application Audit	<p>Haringey use the Northgate iWorld application for the processing of Council Tax and Housing and Council Tax Benefit. This is a key system for the Council and includes significant revenue and payment streams. The audit will look at the application used to process the claims. The only previous audit in this area was completed as part of the 2008/09 Internal Audit Plan however looked at the iWorld database only.</p> <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>	Acting Head of Benefits & Local Taxation	2	15

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Audit title	Scope	Client	Quarter	Days
Contact Point	<p>As part of the Every Child Matters programme Contact Point has been established as a database covering all Children that can be accessed by Social Care practitioners and other interested parties. This applies to Local Government and places a number of key security considerations for the protection of sensitive data and for the allocation of access. The audit will assess the controls and applied to comply with the Contact Point national and corporate security policy requirements by evaluating the adequacy of the control framework with relation to the following areas:-</p> <ul style="list-style-type: none"> <li>- Project governance and risk management</li> <li>- Roles, responsibilities and administration procedures;</li> <li>- System security segregation of duties and data shielding;</li> <li>- Data integrity</li> <li>- Management reporting.</li> </ul>	CYPS Deputy Director – BSD	1	10
Security, Virus and Patch Management	<p>The prevention of Virus attack is a key requirement for the protection of the Councils information resources. This audit will look at the processes the Council has in place for the update of Virus protection and the update of patches on Council Operating Systems. This audit will include the process for ensuring that Council systems are protected from Virus and Spyware and the policies adopted for the patch management of IT systems.</p>	Head of IT Services	1	10
Follow ups	<p>To help 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 2009/10 Internal Audit Reports. 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	10
<b>Total</b>				<b>75</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 Haringey Forward programme.</p> <p>The following projects have been identified for inclusion in the internal audit plan in consultation with the Project Manager within the Policy &amp; Performance Team.</p> <ul style="list-style-type: none"> <li>• Heartlands – including relationships with other agencies</li> <li>• Wards Corner</li> <li>• Local Development Framework</li> <li>• Carbon Reduction Schemes (externally funded schemes)</li> <li>• Park Force</li> </ul>	<p>AD – Planning, Regeneration &amp; Economy</p> <p>AD – Planning, Regeneration &amp; Economy</p> <p>AD – Planning, Regeneration &amp; Economy</p> <p>Assistant Director – Frontline Services</p> <p>Assistant Director – Recreation Services</p>	<p>3</p> <p>1</p> <p>2</p> <p>3</p> <p>1</p>	<p>10</p> <p>10</p> <p>15</p> <p>15</p> <p>15</p>

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Audit title	Scope	Client	Quarter	Days
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>	All Directors and ACE's as required	1-4	40
Risk Management Support and advice	<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 Covalent IT system 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>	All Directors and ACE's as required	1-4	5
<b>Total</b>				<b>120</b>

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## Urban Environment Directorate:

Audit title	Scope	Client	Quarter	Days
Building Control Services (carried forward from 2009/10)	<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 – Planning, Regeneration and Economy	1	10
Certificates of Lawfulness (Risk Register UE02)	<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>• Application, assessment and approval processes;</li> <li>• Links to Planning Services, other Council departments and external organisations e.g. utility service providers;</li> <li>• Monitoring and Enforcement processes;</li> <li>• System and controls for setting and applying statutory and local charges, collection of income and reconciliation process;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	Assistant Director – Planning, Regeneration and Economy	2	10



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Audit title	Scope	Client	Quarter	Days
CCTV Community Safety management and operation (Risk Register UE08)	<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>• System and controls for monitoring compliance with contractual arrangements;</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
Abandoned and untaxed vehicle services (Risk Register UE08)	<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;</li> <li>• Documentation, policy and procedures;</li> <li>• System and controls for monitoring compliance with contractual arrangements;</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	3	10
Implementation of the Dumping Action Plan (Fly-tipping) (Risk Register UE08)	<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 including National Indicators;</li> <li>• Documentation, policy and 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	1	10

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Audit title	Scope	Client	Quarter	Days
Compliance with corporate procedures – absence management	<p>This will be a full review of the controls in place to ensure that the objectives of this system and corporate requirements are met, covering the following areas and control objectives across all business units within the department:</p> <ul style="list-style-type: none"> <li>• Compliance with corporate policy requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Maintenance of manual and SAP records;</li> <li>• Referral to and liaison with HR and OHU; and</li> <li>• Follow up, monitoring and reporting procedures.</li> </ul>	Assistant Director – Business Improvement & Strategy	1	15
SCHS risk register – testing of key controls	<p>This will be a risk based audit focusing on testing of the key controls identified by the service within the Business Unit risk register.</p>	Assistant Director – SCHS	3	10
Supplier Managed PSL properties for Temporary Accommodation (Risk Register UE06)	<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>• Documentation, policy and procedures;</li> <li>• Compliance with contractual framework requirements;</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 – SCHS	4	10
<b>Total</b>				<b>85</b>

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## Children and Young People’s Service:

Audit title	Scope	Client	Quarter	Days
BSD risk register – testing of key controls	This will be a risk based audit focusing on testing of the key controls identified by the service within the Business Unit risk register.	Deputy Director – BSD	3	10
Catering Services – Compliance with Financial Regulations	<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 to provide assurance that the service is compliant with the Council’s financial procedure rules:</p> <ul style="list-style-type: none"> <li>• Purchasing/general expenditure;</li> <li>• Contract procurement;</li> <li>• Payments for goods and services;</li> <li>• Income collection;</li> <li>• Banking, recording and reconciliation of income;</li> <li>• Physical assets, including security and inventory procedures;</li> <li>• Stocks, including usage and stock check procedures; and</li> <li>• Imprest Account usage and procedures.</li> </ul>	Deputy Director – BSD	1	10
Transport Services – Compliance with Financial Regulations	<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 to provide assurance that the service is compliant with the Council’s financial procedure rules:</p> <ul style="list-style-type: none"> <li>• Purchasing/general expenditure;</li> <li>• Contract procurement;</li> <li>• Payments for goods and services;</li> <li>• Income collection;</li> <li>• Banking, recording and reconciliation of income;</li> <li>• Physical assets, including security and inventory procedures;</li> </ul>	Deputy Director – BSD	1	10

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Audit title	Scope	Client	Quarter	Days
<p>Leaving Care Service – Cash handling procedures</p>	<ul style="list-style-type: none"> <li>• Stocks, including usage and stock check procedures; and</li> <li>• Imprest Account usage and procedures.</li> </ul> <p>This will be a full review of the controls in place to ensure that the objectives of this service are met, and to provide assurance that the service is compliant with the Council's financial procedure rules:</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>• Collection and storage of cash;</li> <li>• Payments to clients;</li> <li>• Records, including retention and disposal procedures</li> <li>• Reconciliation and banking procedures; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	<p>Deputy Director – Children &amp; Families</p>	<p>2</p>	<p>10</p>
<p>Commissioning and Placements (No recourse to public funds service) – cash handling procedures</p>	<p>This will be a full review of the controls in place to ensure that the objectives of this service are met, and to provide assurance that the service is compliant with the Council's financial procedure rules:</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>• Collection and storage of cash;</li> <li>• Payments to clients;</li> <li>• Records, including retention and disposal procedures</li> <li>• Reconciliation and banking procedures; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>	<p>Deputy Director – Children &amp; Families</p>	<p>2</p>	<p>10</p>

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Audit title	Scope	Client	Quarter	Days
Internal payments and recharge procedures	<p>This will be a full review of the controls in place to ensure that the objectives of this process is met, and value for money is achieved 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>• Identification of current payment processes and volume of payments, including internal transfers, and cheque payments;</li> <li>• Review of alternative payment options; and</li> <li>• Monitoring and reporting arrangements.</li> </ul> <p>The review will include central CYPs departments and schools.</p>	<p>Deputy Director – BSD</p> <p>Head of Income &amp; Debt Mgmt</p> <p>Head of Finance - CYPs</p>	1	10
<p><b>Schools Audit Programme:</b></p> <p>Primary Schools</p>	<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> </ul>	Individual schools' Head teachers/ CYPs Finance	1-4	70

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Audit title	Scope	Client	Quarter	Days
	<ul style="list-style-type: none"> <li>• School meals.</li> </ul> <p>Additionally, for relevant Primary schools, work will also include a visit to schools to ascertain compliance with the statutory Financial Management Standard in Schools (FMSiS).</p>			
Secondary Schools (including FMSiS follow up)	<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	5
<b>Total</b>				<b>205</b>

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## Adults, Culture and Community Services:

Audit title	Scope	Client	Quarter	Days
Day Centre – Transport Services (Risk Register AC05)	<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>• Documentation, policy and procedures;</li> <li>• Procurement processes for transport services;</li> <li>• Monitoring and review of clients' needs and service provision;</li> <li>• Budget management and control;</li> <li>• Monitoring and reporting arrangements; and</li> <li>• Follow up of recommendations from previous audit and scrutiny reviews.</li> </ul>	AD - Adult Services	2	10
Personalisation – Contracts for service provision To include Adult Social Care and Strategic Services (spot contracts) (Risk Register AC05, AC02)	<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 - Adult Services  AD – Safeguarding & Strategic Services	4	20
Safeguarding – adult services (Risk Register AC05, AC02)	<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</li> </ul>	AD – Safeguarding & Strategic Services	3	10

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	<p>provision;</p> <ul style="list-style-type: none"> <li>• Records management – IT and manual systems;</li> <li>• Budget management and control;</li> <li>• Monitoring and reporting arrangements; and</li> <li>• Follow up of recommendations made by audit and CQC inspections.</li> </ul>			
<p>Sports approved suppliers framework (Risk Register AC03)</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 - Recreation Services</p>	<p>1</p>	<p>10</p>
<p><b>Total</b></p>				<p><b>50</b></p>



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### Chief Executive – People and Organisational Development:

Audit title	Scope	Client	Quarter	Days
Local Democracy risk register – testing of key controls	This will be a risk based audit focusing on testing of the key controls identified by the service within the Business Unit risk register.	Deputy Head of Member Services	2	10
Payroll – 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	4	15
Employee expenses (including temporary/agency staff)	<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>• Electronic authorisation processes, including manager approval and release of final payments to employees;</li> <li>• Manual payments, including authorisation processes, documentation and records;</li> <li>• Monitoring and review processes;</li> <li>• Retention of documentation and spot checks; and</li> <li>• Reporting arrangements.</li> </ul> <p>The audit will include spot checks of documentation held by Business Units.</p>	Head of Shared Services	4	10
Employment – ongoing verification procedures, including	This will be a full review of the controls in place to ensure that the objectives of this service are met,	Head of Shared	1	10

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<p>CRB and Independent Safeguarding Authority checks.</p>	<p>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>• Identification and recording procedures for employees holding temporary visa/work permits, or limited right to remain/work permits;</li> <li>• Referral to and liaison processes with other government agencies where appropriate;</li> <li>• Monitoring and follow up procedures in respect of employees who hold temporary visa/work permits;</li> <li>• Ongoing verification procedures for CRB and ISA checks including escalation and referral processes; and</li> <li>• Reporting arrangements.</li> </ul>	<p>Services</p>		<p style="text-align: center;">1</p>	<p style="text-align: center;">10</p>
<p>Health and Safety (Corporate Risk Register)</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>• System and controls for monitoring compliance with statutory requirements;</li> <li>• Monitoring of performance, including reportable incidents;</li> <li>• Data collection and verification processes;</li> <li>• Liaison with HSE and other agencies; and</li> <li>• Reporting and management information, including statutory returns.</li> </ul>	<p>Head of HR</p>		<p style="text-align: center;">1</p>	<p style="text-align: center;">55</p>
<p><b>Total</b></p>					<p style="text-align: center;"><b>55</b></p>

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

Audit title	Scope	Client	Quarter	Days
Data quality – national performance indicators (Risk Register PP04)	<p>This will be a high level review of the controls in place to ensure that the objectives of this service are met, including a follow up of previous years' internal audit recommendations and external audit feedback. The following areas and control objectives will be reviewed:</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	2	10
Haringey Offender Management Scheme	<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>• 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>	Head of Safer Communities	4	10
Translation and Interpretation Services	<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>• Monitoring and review of clients and service provision;</li> <li>• Payments to service providers;</li> </ul>	Head of Communications	3	10

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Audit title	Scope	Client	Quarter	Days
	<ul style="list-style-type: none"> <li>• Communication and marketing processes;</li> <li>• Performance monitoring and customer feedback;</li> <li>• Budget management and control; and</li> <li>• Monitoring and reporting arrangements.</li> </ul>			
<b>Total</b>				<b>30</b>