

London Borough of Tower Hamlets Revised 2013/14 Internal Audit Plan

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Corporate systems and Council-wide reviews	75	2-3
Chief Executives'	30	4
Resources	280	5-9
Development and Renewal	120	10-11
Education, Social Care and Wellbeing	336	12-15
Communities, Localities & Culture	135	15-17
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Information technology audits	100	20
Follow up, management and reactive fraud provision	204	20
Total Provision	1,415	

REVISED INTERNAL AUDIT PLAN – 2013/14

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Corporate systems and Council-wide reviews</u>					
Management and Control of Disclosure and Barring	This audit will examine systems for management and control of DBS checks.	H	15	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Declaration of Staff Interests	This audit will provide assurance over the Council's systems for declaration of staff interests.	H	10	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Review of Timesheet Approval	This will be a general review of processing and approval of timesheets.	M	10	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Management and control of Home Working	We will examine systems and controls over home working arrangements.	H	10	Management Request	One Tower Hamlets Working efficiently and effectively as One Council.
Establishment and Control	Mapping The objective is to review the systems for effective management and monitoring of Establishments levels.	H	15	Audit needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Corporate systems and Council-wide reviews</u>					
Contract Monitoring	This audit will examine systems for monitoring various revenue funded contracts	H	15	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Chief Executive's</u>					
Management of Freedom of Information requests	The objective is to review systems for managing Freedom of Information requests.	H	10	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Information Governance Compliance testing	The objective of this audit is to undertake compliance testing to ensure that information governance requirements are complied with	H	20	Management request	One Tower Hamlets Working efficiently and effectively as One Council

INTERNAL AUDIT PLAN – 2013/14

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Resources</u>					
In-house Temporary Resources Service	This audit will examine systems and controls over the effective operation of the in-house temporary resources service.	H	15	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Competitive Tendering	To provide assurance over the soundness and adequacy of the Councils' systems for competitively tendering of contracts for works, supplies and services.	H	15	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Implementation testing of the new Financial Information System	We will carry out a series of tests over the effectiveness of the Agresso Financial system.	H	20	Management Request	One Tower Hamlets Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Management of Council Tax Support Scheme	To provide assurance of the systems for management and control of the new Council Tax Support system.	H	15	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Bank Reconciliation	We will examine the arrangements for the bank reconciliation of Council 's various bank accounts.	H	10	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Debtors incl. Recovery and write-offs	This audit is a part of a review of key financial systems to provide assurance to management in preparing the annual statement of accounts and to support the authority's "managed" audit approach.	H	15	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
Treasury Management	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
HR/payroll	Review of key financial system.	H	15	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
General Ledger	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
Budgetary control	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
Creditors/P2P	Review of key financial system.	H	15	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
NNDR	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Council Tax	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
Capital Programme and Accounting	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
Pensions	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
Housing and Council Tax Benefit	Review of key financial system.	H	15	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.
Housing rents	Review of key financial system.	H	10	Annual Audit	One Tower Hamlets Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Reconciliation of Feeder systems with GL	Review of key financial system.	H	15	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
HR Improvement - Systems development and advice	This audit will be part of the systems development review and advice.	H	15	Management Request	One Tower Hamlets Working efficiently and effectively as One Council.
Recruitment Processes	We will examine controls over pre-recruitment processes.	H	10	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.
Management of Social Fund (Crisis Grants)	This audit will review the soundness of the administration and control of the new hardship payments managed through the Social Fund.	H	15	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council.
Management and control of Mobile Phones	This review will examine systems and controls for managing mobile phones provided to Council staff.	H	10	Audit Needs Analysis	One Tower Hamlets Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Development and Renewal</u>					
Management and control of Planning Decisions	The objective is to provide assurance over the soundness of systems and controls in place for planning permissions.	H	15	Risk Register DRP0002	One Tower Hamlets. Working efficiently and effectively as One Council.
Repairs and maintenance of Administrative buildings	This audit will examine the council's arrangements for managing repairs and maintenance of its administrative buildings.	M	15	Risk Register RSE0002	One Tower Hamlets. Working efficiently and effectively as One Council.
Children's Education Group Regularity Audit	The objective is to provide assurance over the soundness and adequacy of systems within this voluntary funded organisation.	H	20	Management Request	One Tower Hamlets. Great Place to Live Working efficiently and effectively as One Council.
Management of Mainstream Grants	This audit will review systems and controls for managing and monitoring the award of mainstream grants to voluntary organisations.	H	15	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council.
Tower Hamlets Somali Organisations Network	To carry out regularity audit in order to assess implementation of the agreed recommendations.	H	10	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Management of Archiving and Retrieval contract	We will examine the arrangements for managing the archiving and retrieval contract.	M	10	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Building Schools for the Future Programme - Post contract	To review post contract systems and controls for the programme.	H	10	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Photocopying and Printing contracts	We will examine the arrangements for managing the photocopying and printing contract.	H	15	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Management of HRA account and MTFS	To review the management of the HRA account and its Medium Term Financial plan to ensure that financial risks are managed effectively.	M	10	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Education, Social Care and Wellbeing</u>					
Youth Offending team	This will be a review of the management and control around the Youth Offending service.	H	15	Management Request	A Safe and Supportive Community Focus on Early Intervention
Emergency Duty Team (Adults and Children's)	This audit will examine systems in place for planning, controlling and managing the work of the Emergency Duty team for Adults and Children's.	H	15	Management Request	A Safe and Supportive Community Focus on Early Intervention
Norman Grove and Bishops Way Children's Homes	To carry out a regularity audit of the two homes.	H	15	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
End of Year School Accounts Reconciliation	This audit will examine systems and controls for end of year reconciliation of school accounts.	H	15	Audit Needs Analysis	A Prosperous Community Support lifelong learning opportunities for all.
Excluded Children	We will examine the soundness and adequacy of the Councils' systems and support for excluded children	H	15	Audit Needs Analysis	A Prosperous Community Support lifelong learning opportunities for all.
Schools Probity audits	This will be a programme of regularity audits to primary, secondary, special and nursery schools.	H	136	Audit Needs Analysis	A Prosperous Community Support lifelong learning opportunities for all.
Management and control of Direct Payments for Adults	This audit will examine systems and controls for managing and monitoring direct payments for social care provision for the Adults.	H	15	Management Request	A Safe and Supportive Community Empower Older and Vulnerable People
Review of the Commissioning Lifecycle	We will examine the effectiveness of the commissioning lifecycle for a sample of recent social care contracts let out to a range of providers.	H	20	Audit Needs Analysis	A Safe and Supportive Community Empower Older and Vulnerable People

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Management of Panel Decisions	We will examine the effectiveness of the management and control of Panel decisions for Adults social care provision.	H	15	Management Request	A Safe and Supportive Community Empower Older and Vulnerable People
Electronic Home Care system	This audit will review the controls over the electronic home care system.	H	15	Audit Needs Analysis	A Safe and Supportive Community Empower Older and Vulnerable People
Data Quality of Framework-i	This audit will provide assurance over the Data quality and integrity within the Framework-I systems applications.	H	10	Management Request	A Safe and Supportive Community Empower Older and Vulnerable People
Management of Tele-care services	This audit will examine systems for effective management of the telecare services.	M	10	Audit Needs Analysis	A Safe and Supportive Community Empower Older and Vulnerable People
Management of Domiciliary Care Contracts	We will review contract management of the Domiciliary care contracts.	H	15	Audit Needs Analysis	A Safe and Supportive Community Empower Older and Vulnerable People

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Ben Johnson School	To carry out a full regularity audit	H	15	Management Request	A Safe and Supportive Community Empower Older and Vulnerable People
Troubled Families Programme	This will be a review of the programme and any other work required by the DCLG around this programme.	H	10	Audit Needs Analysis and Management request	A Safe and Supportive Community Empower Older and Vulnerable People

Communities, Locality and Culture

Management and control of Horticulture works	This audit will examine systems and controls for managing horticulture works.	H	15	Audit Needs Analysis	A Great Place to Live Improve the environment and tackle climate change
Food Inspection and Control	We will review the systems and controls over food safety and inspection process.	H	10	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Management of Highways Inspection programme	This audit will review the systems and controls for the highways inspection programme.	H	15	Risk Register TDTA0006	One Tower Hamlets. Working efficiently and effectively as One Council.
Leisure Management Contract	We will review the systems and controls for effective monitoring of the leisure management contract.	H	15	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Pest Control	The objective of this audit is to examine the systems and procedures for pest control in the borough.	M	10	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Management of Youth Service	We will review the arrangements for delivering an effective and efficient youth service within the council.	H	15	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Appointment of Route Manager -Inquiry	To carry out an inquiry into the appointment of Route Manager within the Transport Services Unit	H	10	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council.
Pre-contract Audit of Bancroft Library Roofing works	To carry out an assessment of the pre-contract procedures for tendering and letting the contract for roofing works.	H	20	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council.
Bulk Rubbish Collection service	This audit will examine systems and controls for managing bulk rubbish clearance within the Council.	M	10	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Management of Locality Hubs	The objective of this audit is to provide assurance over the effectiveness of the management and control of locality hubs.	H	15	Management Request	One Tower Hamlets. Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Tower Hamlets Homes</u>					
Financial Systems	This annual review will provide assurance over the soundness of the key financial systems in place within THH.	H	10	Risk Register THH FN0003	One Tower Hamlets. Working efficiently and effectively as One Council.
S. 20 Major Works Consultation.	This audit will examine the soundness and adequacy of the systems in place for managing the s. 20 consultation process with leaseholders for major works.	H	15	Audit needs analysis.	One Tower Hamlets. Working efficiently and effectively as One Council.
Tenancy Successions and Exchanges	This audit will review systems in place for managing and controlling tenancy successions and exchanges.	H	10	Management request	One Tower Hamlets. Working efficiently and effectively as One Council
Management of Decent Homes works	To provide assurance that the decent Homes programme for year 3, is sound, secure and achieve key objectives.	H	15	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
Final Accounts	This will be audit certification of contractors final account statements.	H	15	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Information Governance	We will review the soundness of the arrangements for information governance within THH.	H	10	Risk Register THH CF0015 and THH CG0007	One Tower Hamlets. Working efficiently and effectively as One Council.
Management and Control of Planned Maintenance works	This audit will review systems and controls over the management of planned maintenance works on Council residential dwellings.	H	15	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Follow Up audits	We will carry out follow up audits to ensure that recommendations made are progressed and implemented.		20	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council.
Management Requests	To service special requests from THH management to carry out any other high priority work.		25		

Audit Name	Broad Scope	Priority	Audit Days	Source of Audit	Link with Corporate Priorities
<u>Information Technology Audits</u>	A separate computer audit plan will be devised to review key ICT operations and systems.	H	100	Audit Needs Analysis	One Tower Hamlets. Working efficiently and effectively as One Council
<u>Other</u>					
Follow Up Audits	Follow up review of recommendations raised during 2012/13 audit plan.		100		One Tower Hamlets. Working efficiently and effectively as One Council.
Provision for Contract Audits	We will carry our pre-contract, current contract and post contract audits on some key building construction projects.		10		One Tower Hamlets. Working efficiently and effectively as One Council
Management Requests	A provision for servicing various management requests for advice and other systems development work.		14		One Tower Hamlets. Working efficiently and effectively as One Council.
Reactive Fraud	A provision for work carried out on investigating and reporting upon reported irregularities and fraud.		30		One Tower Hamlets. Working efficiently and effectively as One Council.
Management Time	This is a provision for management time to direct, control and monitor the work of the team.		50		One Tower Hamlets. Working efficiently and effectively as One Council.