London Borough of Tower Hamlets Revised 2021/22 Internal Audit Plan

Corporate and Council Wide Reviews

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Control and Monitoring of Agency Staff	20	1	This audit will review the controls and management of agency engagement and expenditure as well as the performance or the new provider (Matrix)	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	RS0056
Corporate Governance Improvement Plan	10	1	We will review and test the implementation of the Council's Corporate Governance improvement plan.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	
Freedom of Information	20	1	We will provide a consultancy piece of work to examine the information governance arrangements for planning, managing, controlling and monitoring the delivery of service for responding to FOI and data requests are sound and secure across the Council to ensure that legal and regulatory requirements are complied with, that corporate oversight is clear and that the quality of FOI advice is sound.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough. People are aspirational, independent and have equal access to opportunities	ASD0038
IT Security Breaches and Incident Management	10	1	To review the arrangements for managing incidents of IT security / data breaches. We will review how incidents are reported, recorded and investigated for corrective action to be taken promptly. IT security / data breaches should follow a clear governance and risk management process. There can be serious implications for the Council if the arrangements are not robust.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	ORG0026

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Covid-19 Government Grants	25	1	This is a provision for examining, investigating and testing various Covid-19 grants received by the Council which are required to be audited and certified by the Head of Internal Audit.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	COVID0001
Dynamic Procurement System (DPS)	15	2	We will review the controls over the DPS system and test a sample of procurements conducted by means of the DPS system to provide assurance that the governance and controls are sound and secure.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	RS0056
Data Quality	20	2	This audit seeks to provide assurance that there are sound systems and processes in place for ensuring and monitoring the quality of data which are used to make operational, tactical and strategic decisions across the organisation and which impact on outcomes to improve the quality of life for all those who live and work in Tower Hamlets.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Management and Monitoring of Council's Contribution to Climate Change Agenda.	15	2	The Council declared a 'Climate Emergency' at Full Council meeting on 20th March 2019 and has set ambitious targets to be a net zero carbon council by 2025. We will examine how the Council is preparing, monitoring and reporting its climate change and net zero carbon commitments.	A borough that our residents are proud of and love to live in People are aspirational, independent and have equal access to opportunities	
Equality Assessments	15	2	The Council's key policies and procedures are	People are aspirational,	

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			subject to equality assessments to ensure that the impact of the new policies and procedures or changes to these, are assessed and reported in accordance with the agreed procedures and protocols. We will review the systems and controls for carrying out equality assessments.	independent and have equal access to opportunities.	

Resources and Governance

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Finance Improvement Plan and testing	50	1	We will support the Finance Improvement Plan through participating in the board, providing advice, guidance and challenge when creating and updating policy and procedures and then testing how effective and embedded the procedures are in practice.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	RSB0023
Financial Systems	60	1	We will carry out audits on key financial systems. Specific audits will be selected on the basis of the results of the 2020/21 audits and the Finance Improvement Plan.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	RS0056 RSB0023
Recruitment Controls and Pre-Employment Checks	20	1	To provide assurance over recruitment and pre-employment checks. his will include an assessment of the adequacy of vetting procedures and checks on employment history, qualifications and identity. This is a regular audit as part of the assurance process. A new IT system has been implemented which will be tested during this audit.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	LPGSE0005
IT Programme and Project Management	15	1	To review the governance and control around management of IT programme and projects to ensure that sound systems are in place for identifying, prioritising and managing cost and programme control to meet the objectives and priorities of the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	ICT0074
Purchase Cards	20	1	This audit will test compliance with the required purchase card procedures at Directorate level. We will select a sample of purchase card transactions	A dynamic, outcomes-based council using digital innovation and partnership working to	RS0056

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			to test whether the expenditure is properly reviewed and approved as well as, if appropriate, compliance with the non-essential expenditure embargo in operation during the year.	respond to the changing needs of our borough	
NNDR Business Support Grants	20	2	To carry out a post assessment and further investigations of applications for NNDR business support grants to ensure that the applicants were eligible for the grants.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	RS0056
Contract Management and Monitoring	20	2	This will be a compliance review to ensure that a sample of Resources contracts, including various IT contracts have been procured in accordance with procedures and that contract monitoring arrangements for those contracts are sound and secure. Compliance with procurement procedures is a key part of governance and providing assurance that contracts are managed and monitored effectively.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056
Empty Property Rates and Inspection	15	2	This will be a review of the Council's arrangements for inspecting empty properties to ensure that claims for both empty business and residential premises subject to tax are identified, inspected and investigated before exemptions from tax are applied and processed.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	RS0056
Attendance Management	20	2	This audit will review the systems of control in place for reporting, recording, monitoring and managing sickness absences to achieve the objectives of the Council. We will test compliance with the procedures at Directorate level.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	RS0060

Health, Adults and Community

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Customer Journey - Adult Social Care	20	1	This audit will review the customer journey from the point a service user has requested a service, through to assessment, planning, commissioning, payment and regular review. This audit was deferred in 2020/21 due to the pandemic.	People are aspirational, independent and have equal access to opportunities.	ASD0028 ASD0015 ASD0021
Management of Failed Visits to Service Users	15	1	We will review the failed visit procedures and assess the progress of implementing recommendations made in a previous audit.	People are aspirational, independent and have equal access to opportunities.	ASD0028 ASD0015 ASD0021
Adults Safeguarding Board Case Reviews – Improvement Plan	15	1	This audit will provide assurance that the improvement plans from case reviews by the Adults Safeguarding Board are reviewed and monitored to ensure that the agreed actions are implemented and embedded in social work practice.	People are aspirational, independent and have equal access to opportunities.	ASD0028 ASD0015 ASD0021
Quality Assurance Systems	15	1	To provide assurance over the adequacy and application of the Quality Assurance Framework in place for Adults social care to ensure that it is consistently applied and that any findings from quality reviews are addressed. Quality assurance is a key element of service improvement in provision of social care to vulnerable adults. A review of the QA framework and its application in social care practice will be beneficial.	People are aspirational, independent and have equal access to opportunities.	ASD0028 ASD0015 ASD0021

Children's and Culture

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Commissioning and Management of Placements	20	1	We will review the Council's systems for commissioning fostering and residential placements to provide assurance that the quality of placements meet Council's policy and objectives. The placements commissioned by the Council should be robustly controlled and monitored to ensure that service user's needs are met and value for money is achieved.	People are aspirational, independent and have equal access to opportunities. CSD0016	CSD0016
Multi Agency Safeguarding Hub	20	1	This audit will review the arrangements for multi-agency safeguarding hub and will provide assurance over its operation and effectiveness. Audit requested by Divisional Director of Children's Social Care.	People are aspirational, independent and have equal access to opportunities.	CSD0016
Supporting Stronger Families Grant	20	1	This will be grant certification audit, involving detailed testing of a sample of cases to ensure that the required outcomes for the families have been delivered.	A borough that our residents are proud of and love to live in

People are aspirational, independent and have equal access to opportunities. | |
| SLAs for Traded Services with Schools | 15 | 1 | There are a number of SLAs between LBTH and schools (including Academies). We will review the Council's policy and procedures for SLAs, its charging policy and whether these SLAs are reviewed, monitored, delivered effectively, invoiced correctly and recovery action taken as necessary. | People are aspirational, independent and have equal access to opportunities | RS0056 |
| Contract Services | 15 | 1 | This audit will examine whether the plans to make | People are aspirational, | RS0056 |

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			the services more financially viable and sustainable are working well and necessary actions are taken to achieve the Council's objectives and priorities in this area.	independent and have equal access to opportunities	
Schools Probity Audit	100	2	This audit covers areas of Leadership and Governance; Budget Management; Procurement; Income and Expenditure controls; Payroll and Personnel; Asset Management; and other key areas. This is part of the LAs statutory responsibility to carry out a cyclical audit of maintained schools	A borough that our residents are proud of and love to live in

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Place

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
New Council House Building Programme contract audit	20	1	This audit commenced in 2020/21 but was deferred to 2021/22 due to operational reasons. This audit will review the procurement and contract administration and capital delivery aspects for a sample of new build projects.	A borough that our residents are proud of and love to live in. People are aspirational, independent and have equal access to opportunities.	DRD0063
Highway Repairs and Maintenance Contract.	15	1	To provide assurance that works are delivered in line with the contract and that the payments made for contracted services are accurate and timely. The contract for Highways repairs and maintenance should be subject to regular independent audit. The last audit in 2017/18 provided limited assurance.	A borough that our residents are proud of and love to live in.	
Client management of waste functions	15	1	This audit will review the arrangements for client monitoring and management of the operational waste team to ensure that adequate controls are in place. From 2020/21, the waste service is being run in-house and so it is important that effective client monitoring functions are implemented.	A borough that our residents are proud of and love to live in	
Management of Commercial Waste	15	1	This audit will examine the systems and controls to ensure that the Council's in-house commercial waste functions are effective and efficient and that systems for marketing, maximising, collecting and recovering income are sound and secure.	A borough that our residents are proud of and love to live in	
Property Disposals	20	1	We will provide assurance that the Council has sound governance, risk management and control arrangements in place for disposal of property which is surplus to requirements.	A borough that our residents are proud of and love to live in.	

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Management and Contract of s.106 Planning Obligations	20	1	We will review the controls around securing, billing and utilisation of S106 financial and non-financial planning obligations to ensure that the Council has sound governance and accountability arrangements in place to meet with legal, regulatory and policy requirements in this area.	A borough that our residents are proud of and love to live in.	RS0056
Waste Operating Licence	10	2	We will review the Operating licence related to the depot taken on from Veolia and how the central depot and satellite sites are managed. We will scope this audit in consultation with Management.	A borough that our residents are proud of and love to live in	
Preparations for the new Building Safety Legislative Requirements	15	2	We will review the arrangements and plans for preparing and implementing the legislative requirements in order to meet regulatory requirements for the Council's owned buildings managed by itself and also managed by its partners e.g. THH.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	PLC0023

ICT Audits

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
SQL Database Management	20	2	This will review the SQL Server database infrastructure and will provide an assessment of the effectiveness of internal controls and operating efficiency of the database servers in storing business data, and access to confidential customer data stored on certain servers.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	ICT2122-02
Mobile Device Management	15	2	The purpose of our audit will be to provide assurance that the Council has robust and effective controls in place for building and issuing out mobile devices (laptops and phones) to Council staff, and for enabling remote working. We will also assess the processes for ensuring data security.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	ICT2122-03
Data Protection and Privacy	20	2	The Council changed its data protection impact assessment process recently. Management have also raised concerns regarding business user awareness of data protection and the steps that should be followed.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	ICT2122-04
Delivery of IT Strategy and Architecture	15	2	The IT Strategy is in development and we are assessing the adequacy of controls in developing the strategy in 2019/20. This review will provide an assessment of the controls in managing and monitoring delivery of the IT Strategy and IT Architecture.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	ICT2122-05
Access control management	15	1	The key aim of this audit will be to reconcile active directory accounts and registered user accounts for a	A dynamic, outcomes-based council using digital innovation	ICT2223-02

			sample of key information systems, to established payroll and HR records using data interrogation schedules on the IDEA program.	and partnership working to respond to the changing needs of our borough.	

Proactive Anti-Fraud Activity

Initiative	Broad Scope	Days	Council priority and/or outcome	Related risk(s)
Annual Review of Policy Documents.	Good governance is essential for any organisation to achieve its objectives. We will ensure that our policies remain relevant, compliant with good practice and reflective of legislative changes. We will undertake reviews of or key governance documents including the Anti-Fraud and Corruption Strategy, Counter Fraud Manual, Anti-Bribery Policy, Anti-Money Laundering Policy, whistleblowing policy and Prosecution Policy.	20	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	
National Fraud Initiative	We are statutorily required to participate in the National Fraud Initiative. We will act as Key Contact and ensure investigation of matches arising from the 2020 data submissions are managed effectively. We will review the quality of investigations by individual responsible officers and conduct our own review and investigations. We will identify common systems data quality issues that can be factored into the next round of NFI data matching exercise to increase the accuracy of future data matching. Results will be reported to the Audit Committee regularly.	50	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Fraud Awareness	A strong anti-fraud culture is the first line of defence in combatting fraud affecting any organisation. This broad range of activity will improve awareness of the Council's fraud risks and create a deterrent effect. We will deliver at least 12 fraud awareness presentations and/or workshops across the Council.

We deliver an internal fraud awareness campaign to coincide with International Fraud Awareness Week in November 2021. | 30 | A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough. | |

Initiative	Broad Scope	Days	Council priority and/or outcome	Related risk(s)
Implementing an alternative London Counter Fraud Hub	This is a new data sharing/matching initiative in partnership the London Audit Group and London Fraud Investigators Group with the NFI. We will coordinate the Council's participation and investigate the output (subject to agreement of business case). Sharing data more frequently across London Borough will increase fraud detection and latterly fraud prevention	45	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Internal Data matching / Data Analysis/Sample Testing	Data sharing/matching is recognised as a key tool in the fight against fraud. This activity is dependent on the effectiveness of the NFI and London Counter Fraud Hub, as well as our own capability/capacity. We will undertake further data matching and analysis using the Council's data to detect instances of fraud in high risk areas such as Housing, Social Care and Procurement.	40	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Counter Fraud Website	To improve of usability and access to information with the aim of encouraging referrals, we will conduct a review of the counter fraud website in terms of access to information. Liaise with IT and learning hub on plausibility of a restructure.	5	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Fraud Survey	To assess understanding of current fraud related topics, processes, and procedures and to provide guidelines on possible avenues to make improvements, we will design and conduct targeted fraud survey.	5	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Fraud Awareness Day	To raise the profile of the council's anti-fraud strategy and promote an anti-fraud culture and to serve as a deterrent to potential fraudulent behaviour, we will organise a fraud awareness day if plausible.	5	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	