

## London Borough of Tower Hamlets 2022/23 Internal Audit Plan

	Priority 1 Audits	Priority 2 Audits	Total Audit Days
Corporate and Council-Wide Reviews	75	40	115
Chief Executive's Office	35	-	35
Resources	135	120	255
Health, Adults and Community	65	50	115
Children and Culture	164	55	219
Place	70	50	120
Tower Hamlets Homes	120	-	120
Provision for Follow-up and Management Requests	75	-	75
<b>Total</b>	<b>739</b>	<b>315</b>	<b>1054</b>

## Corporate and Council Wide Reviews

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Grant schemes (including a themed report for all grant administrators)	20	2	We will select a sample of grants administered by the Council and review how these grants have been managed and paid over to eligible recipients. We will use the best practice guidance notes and produce a themed report for all grant administrators within the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	
Control and Monitoring of DBS	15	1	We will review the Council's systems and procedures for managing and monitoring of DBS checks to ensure that the Council has sound safeguarding controls in place.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Acting Up and Honoria Payments	15	1	This will be a review of the management, control and approval of acting up and honoraria payments to staff.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Scheme of publication (publication required via the Local Government Transparency Code)	15	1	The Council is required to publish key information and data on its website to ensure that residents and public can access publishable information in a transparent and open manner. We will review the Council's scheme of publication to provide assurance that the systems 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	
Readiness for the New Building Safety Legislation	15	1	We will review the arrangements and plans for preparing and implementing the legislative requirements in order to meet regulatory requirements for the Council owned buildings managed by itself and also managed by its partners e.g. THH. Sound governance around building safety is a key priority for the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	PLC0023

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
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.	
Equality Assessments	15	1	The Council's key policies and procedures are 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. The Council's Equality policy sets out a clear commitment to ensure that equality is at the heart of everything we do.	<p>People are aspirational, independent and have equal access to opportunities.</p> <p>A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.</p>	
<b>Total</b>	<b>115</b>				

## Chief Executive's Office

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Monitoring of Local Community Fund Grants (LCF)	20	1	This audit will review the Council's arrangements for monitoring LCF grants awarded to voluntary sector organisations to ensure that the agreed outcomes and outputs are delivered. Delivering Council's priorities through voluntary sector and third sector partners is a key Council objective and the Council and its stakeholders would need assurance that LCF funding for commissioned services is delivery value for money.	<p>People are aspirational, independent and have equal access to opportunities.</p> <p>A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.</p>	
Signing and sealing documents, including retention	15	1	We will review systems and procedures for preparing, signing and sealing of contractual and other legal documents by the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
<b>Total</b>	<b>35</b>				

## Resources

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Finance Improvement Plan and testing	20	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 including Revenue and Capital Budget Management and Control, Bank Reconciliations and Council Tax.	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, this 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
Housing Benefit quality assurance systems	15	2	We will review the HB quality assurance system to provide assurance that the quality control systems for the are sound and robust.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Business Support SLA's delivery and performance management	20	2	This audit will review the adequacy and soundness of various services provided by the Business Support function to provide assurance that service delivery and performance is controlled and monitored effectively.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
NNDR Business Support Grants	20	1	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
IT Contract Management and Monitoring	20	2	This audit will test a sample of IT contracts to ensure that they have been procured in accordance with procedures and that contract monitoring arrangements are sound and secure. Compliance with procurement procedures is a key part of governance process.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056
Payments without orders (AP1)	15	2	This audit will review the soundness of controls for making and approving payments on vouchers (AP1) where no official orders are raised to support the payment. The Council's procedures allow certain payments to be made via the AP1 process and this audit will provide assurance that these procedures are complied with.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056
Member Enquiries	20	2	The objective of this audit is to provide assurance that systems and controls for managing Members' Enquiries are sound and secure and achieve the objectives of the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
School budget deficit support and management	15	2	This audit will review the Local Authority's arrangements for the oversight and management of schools' budget deficits to ensure that the schools long term financial planning, management and repayment of budget deficits 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

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Cloud strategy and operation (IT)	15	1	This IT audit will review the Council's Cloud Strategy to provide assurance that the strategy achieves the objective of the Council and that the operation is sound and secure. The specific scope of the audit will be agreed with the Director of IT.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	ORG0027
Virtual infrastructure (IT)	15	2	This audit will provide assurance that remaining virtual infrastructure is sound and secure. The scope of the audit will be agreed with the Director of IT	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	ORG0027
<b>Total</b>	<b>255</b>				

## Health, Adults and Community

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Adult Social Care financials	20	1	We will review the various financial and payments aspects of the Adults social care provision to provide assurance that systems are sound and secure and that risks are managed well. The scope will be further discussed with the Director of Adults Social Care.	People are aspirational, independent and have equal access to opportunities.	RS0056
CIPFA/SCIE action plan follow up	20	1	This audit will review the improvement plan from the CIPFA/SCIE review that was undertaken in 2021/22. The objective is to provide assurance that the agreed actions are being monitored and implemented to achieve the objectives of the Council.	People are aspirational, independent and have equal access to opportunities.	ASD0015
Transition from Children's to Adults (Cross directorate with C&C)	15	2	This will be a review of how effectively children needing continuing care are seamlessly transitioned to Adults services. The scope of the audit will be agreed with the Director of Adults Social Care.	People are aspirational, independent and have equal access to opportunities.	
Quality Assurance Systems	15	1	To provide assurance over the adequacy and application of the Quality Assurance Framework (or equivalent arrangements) in place for adult 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.	ASD0015



Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Management and Monitoring of Fixed Penalty Notices	20	2	The Council is empowered to issue Fixed Penalty Notices for enforcements of certain breaches of law and regulations. This audit will review the soundness and adequacy of controls for issuing FPNs and for planning, collecting and monitoring of income from FPNs.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056
Contract Monitoring – Domestic Violence	15	2	This will be a review of systems and controls for monitoring the contract for Domestic Violence to provide assurance that the contract is delivered effectively and that performance is monitored and reported.	People are aspirational, independent and have equal access to opportunities	RS0056
Domiciliary care (Advisory)	10	1	We will provide consultancy advice on the controls and risk management around the procurement of the new contract for Domiciliary Care.	People are aspirational, independent and have equal access to opportunities	RS0056
<b>Total</b>	<b>115</b>				

## Children's and Culture

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Holiday Playschemes	15	1	This audit will review the Council's offer of Holiday Playschemes to provide assurance that the planning, assessing and managing the scheme achieves Council objectives. We will assess how fees and charges are assessed and the system for maximising and collecting fees and charges.	A borough that our residents are proud of and love to live in  People are aspirational, independent and have equal access to opportunities	RS0056
Pre-payment cards and cash	15	1	This audit will review the controls over petty cash management in Children's Social Care to provide assurance that payment by means of petty reimbursements are phased out and use of pre-payment cards is maximised.	People are aspirational, independent and have equal access to opportunities. A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056
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.	RS0056
Children's Safeguarding Partnership – Monitoring of Action Plans	15	2	This audit will provide assurance that the action /improvement plans from serious case reviews by the Children's Safeguarding Partnership Board are reviewed and monitored to ensure that the agreed actions by the LA and its partners are implemented and embedded.	People are aspirational, independent and have equal access to opportunities. A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	CSD0016

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Schools Probity Audit	100	1	A selection of schools will be visited to carry out a programmed audit of schools. The audit will cover 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  People are aspirational, independent and have equal access to opportunities.	RS0056
Educational Psychologists Service Review	15	2	This will be a service review to provide assurance that the provision of the service is planned, controlled and monitored to achieve the objectives of the Council. The scope of the audit will be agreed with the Director – Education.	People are aspirational, independent and have equal access to opportunities.  A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
SEND Improvement Plan	15	2	This audit will provide assurance that the improvement plan from SEND inspection last year is monitored and controlled and that the agreed actions are progressed and implemented.	People are aspirational, independent and have equal access to opportunities.  A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	CSD0016
King George Field's Trust -	10	2	This will be a review of the governance	A dynamic, outcomes-based	

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
governance (Q4)			arrangements for the charitable trust to provide assurance that the organisation runs as a standalone entity and that its financial and operational management arrangements are clearly separated from the Council.	council using digital innovation and partnership working to respond to the changing needs of our borough	
Brady Centre Establishment Visit	7	1	This will be an establishment visit to Brady Centre to review the local systems and procedures relating to booking of events, income collection, purchases, payments, asset management, H&S and other activities.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056
Eve Armsby Family Centre	7	1	This will be an establishment visit to the Family Centre to review the systems and procedures for planning and delivering various activities to ensure that Council objectives are achieved in running the centre.	People are aspirational, independent and have equal access to opportunities	RS0056
<b>Total</b>	<b>219</b>				

## Place

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Homelessness Assessments	20	1	This audit will provide assurance that the systems and controls for homelessness assessments are sound and secure and meet statutory and regulatory requirements and achieve Council's priorities and objectives.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	
Passenger Transport Services	20	2	This audit will provide assurance that the planning, control and monitoring of the Council's passenger transport service is sound and secure and meet the objectives of the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	
Planning and Building Control Fees and Charges	15	2	We will review and test that planning and building control fees and charges are set, collected, banked, accounted for and monitored effectively.	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 (sample of Place contracts)	20	1	We will select a sample of Place contracts to provide assurance that these have been procured in accordance with procedures and that the contracts are monitored effectively to achieve the objectives of the Council and that contractor performance is reviewed, monitored and managed.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056
Regeneration projects	15	1	This will be high level review of key regeneration projects to provide assurance that the governance, delivery and monitoring arrangements are sound and secure and meet the objectives of the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough	RS0056

Audit Title	Est. days	Priority	Outline scope and rationale	Council priority and/or outcome	Related risk(s)
Land searches	15	1	This will be a review of planning, management and operation of land searches to ensure that systems and controls are sound, secure, efficient and provide adequate safeguards to protect the interests and reputation of the Council.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	DTLC0003
Licensing	15	2	This audit will review the Council's arrangements for issuing various statutory licences to provide assurance that systems and controls are sound and secure and meet Council objectives.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.	
<b>Total</b>	<b>120</b>				

## Reserves/ Future Audit Topics for Consideration

<p><b>Corporate and Council-Wide Reviews</b></p> <ul style="list-style-type: none"> <li>• Prevent Strategy</li> <li>• Establishment Control</li> <li>• Advertising and Commercial Income</li> <li>• Management of Transformation Programme and Projects</li> <li>• Performance Management</li> <li>• Management of Leavers</li> <li>• Website Document Accessibility</li> <li>• Effectiveness of Council's Digital Offer</li> <li>• Data Quality</li> <li>• Value for Money Arrangements</li> <li>• Transparency Code - compliance audit</li> <li>• Schemes of Delegation</li> <li>• Apprentice Levy</li> </ul>	<p><b>Chief Executive's Office</b></p> <ul style="list-style-type: none"> <li>• Legal Planning Meetings for Children's Social Care Cases</li> <li>• Enabling Functions</li> <li>• Tower Hamlets Strategic Partnerships</li> <li>• Communications Strategy and Protocols</li> <li>• Charging for Legal Services</li> <li>• Procurement of Solicitors, Barristers and Legal Advice</li> <li>• Management of Mayors Office</li> <li>• Control of Mayoral regalia and civic assets</li> <li>• RIPA Compliance</li> <li>• Management of Members Allowances and Payments</li> <li>• Members training and Induction</li> <li>• Business Intelligence</li> <li>• Leasing arrangements for Council Buildings leased to VCOs (cross directorate with Place)</li> </ul>
<p><b>Resources</b></p> <ul style="list-style-type: none"> <li>• Cash and Deposits</li> <li>• Medium Term Financial Strategy</li> <li>• CHAPS Payments</li> <li>• Financial Regulations and Waiver</li> <li>• VAT Management</li> <li>• Travel Cards and Allowances</li> <li>• Systems Interfaces and Reconciliations</li> <li>• HR Case management</li> <li>• Competitive Tendering</li> <li>• Payroll Reconciliation Processes</li> <li>• Payroll Exception Report management</li> <li>• BACS Payments and Control</li> <li>• Overtime Control and Management</li> </ul>	<p><b>Health Adults and Community</b></p> <ul style="list-style-type: none"> <li>• Electronic Home Care system</li> <li>• Brokerage</li> <li>• Re-ablement Service</li> <li>• Annual Reviews of Care Plans</li> <li>• Occupation Therapy</li> <li>• Mosaic - Quality of data audit</li> <li>• Commissioning</li> <li>• Direct Payments</li> <li>• Hospital Discharge team</li> <li>• Management of Civil Emergencies</li> <li>• Pandemic Flu Plan</li> <li>• Directorate Governance</li> <li>• Social Care- Data Quality</li> </ul>

<ul style="list-style-type: none"> <li>• Customer Contact and Customer Journey</li> <li>• CRM</li> <li>• Directorate Governance</li> </ul>	
<p><b>Place</b></p> <ul style="list-style-type: none"> <li>• Penalty Charge Notices</li> <li>• Waste Management</li> <li>• Compliance with CDM Regulations</li> <li>• Passenger Transport Recharges</li> <li>• Building Contract Administration and Standard Contract Documentation</li> <li>• Improvement Grants</li> <li>• In-house Temporary Resourcing services -ITRES</li> <li>• Procurement and Monitoring of Technical Consultants (e.g. Architects)</li> <li>• Markets Management</li> <li>• Repairs and Maintenance of Administrative and other Buildings</li> <li>• Checking of Use of Temporary Accommodation</li> <li>• Disabled Facilities Grants</li> <li>• Client Monitoring of THH Management Agreement</li> </ul>	<p><b>Children and Culture</b></p> <ul style="list-style-type: none"> <li>• Home to School Transport</li> <li>• Youth Offending Team - Case Management</li> <li>• Youth Service</li> <li>• Management of School Cleaning</li> <li>• Management of School Catering</li> <li>• Fostering</li> <li>• Children's Commissioning - Service Review</li> <li>• THAMES</li> <li>• School Development Service</li> <li>• Tower Hamlets Education Partnership</li> </ul>



## Proactive and Anti-Fraud Activity

Initiative	Broad Scope	Council priority and/or outcome
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.	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 for the Council and the Cabinet Office and arrange and co-ordinate the submission of the relevant data sets for 2022 NFI exercise. We will continue to co-ordinate and ensure that the investigation of matches arising from the 2020 data submissions are managed effectively across the Council. 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.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough
Fraud Awareness	<p>A strong anti-fraud culture is the first line of defence in combatting fraud affecting any organisation. A 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.</p> <p>We deliver an internal fraud awareness campaign to coincide with International Fraud Awareness Week in November 2022.</p>	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.
Internal Data matching / Data	Data sharing/matching is recognised as a key tool in the fight against	A dynamic, outcomes-based

Initiative	Broad Scope	Council priority and/or outcome
Analysis/Sample Testing	fraud. This activity is dependent on the effectiveness of the NFI, 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.	council using digital innovation and partnership working to respond to the changing needs of our borough
Anti-Fraud Intranet website content	We will continue to provide and improve the usability and access to anti-fraud information with the aim of encouraging referrals, we will conduct a review of the anti-fraud Intranet and website content to ensure the content is up to date, aligned with best practice, promotes an anti-fraud culture and explains to staff what to do if they suspect fraud or similar crimes.	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 anti-fraud survey.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough
Fraud Risk Register	We will review, update and maintain the Fraud Risk Register.	A dynamic, outcomes-based council using digital innovation and partnership working to respond to the changing needs of our borough.