

Appendix B – Changes to Indicative Audit Plan 2016/17

No.	Review Area	Scope	Status/Reason for removal
Chief Executive/ Cross Cutting Reviews			
1	West London Alliance	Governance arrangements; value for money delivery; and, effectiveness. (Joint audit across Shared Service)	Removed following assurance mapping - low risk
2	Key Contract Reviews	Deep dive contract management reviews	Included in revised plan
3	Corporate Culture	Audit or assessment of organisational culture. -	Deferred to 17/18 due to Chief Exec review ('Governance Stocktake') – potential duplicate assurance at this stage
4	S106 Income / CIL	Review of arrangements in place	Included in revised plan
5	Health and Safety	Deep dive reviews in to specific areas,	Included in revised plan, reviewing fire safety, asbestos and legionella
6	Development of Assurance Map	Development of Assurance Framework across the Council	Included in revised plan
7	ICT Data Matching	Development of the ICT data matching programme, including VFM and savings considerations	Duplication with Counter Fraud work programme
Corporate Resources Directorate			
8	Contracts - Exceptions	A review of the governance arrangements for contracts that have been awarded outside of the contract procedure rules.	Included in contract management review
9	Key Financial Systems	Combined review across all finance systems following a process mapping exercise highlighting key control points, areas where authorisations occur outside of the system etc (including General Ledger/ Main Accounting and Non Pay Expenditure/ Creditors following Agresso upgrade).	Included in revised plan – Continuous Auditing & Monitoring programme
10	Expense payments	Review of expenses paid	Included in revised plan – Continuous Auditing & Monitoring programme
11	Members Expenses/ Declaration of Interests	Review of appropriateness/authorisation of members expenses	Included in revised plan – Continuous Auditing & Monitoring programme
12	Authorisation of Staff Grade changes	Review of the process for authorising grade increases to staff	Included in revised plan – Continuous Auditing & Monitoring programme

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13	Debt Collection Processes	Review of debt collection, including benefit overpayments	Included in revised plan – Continuous Auditing & Monitoring programme
Children, Adults and Public Health Directorate			
14	Child Sexual Exploitation Strategy	Review of strategy.	Removed as risks covered by Ofsted inspection
15	Travel Assistance Policy for Children, Young People and Young Adults	Review of spend and governance arrangements.	Removed following assurance mapping - medium risk. Risk to be re-evaluated for 17/18
16	Specialist Drug & Alcohol treatment services	Review of spend, governance, partnership working and outcome delivery.	Removed following assurance mapping - low risk.
17	Sexual Health Team	A review of the financial model and assumptions regarding the projected savings in sexual health provision.	Covered by Public Health Audit
18	Public Health Governance	A governance and financial management review of the public health function, including procurement and contracting.	Included in revised plan
19	Sec 75 Agreement – LB Ealing and London NW Healthcare NHS trust	Governance and assurance review.	Removed following assurance mapping - medium risk. Risk to be re-evaluated for 17/18
20	Demand Management – ‘Shared Lives’ scheme	Review of how the Council manages the demand for fostering services for vulnerable adults.	Removed following assurance mapping – 15/16 review provided assurance. Deferred to 17/18 plan
21	Data Security and Schools Information Security Self Assessment	Review of policies and procedures regarding data security in Adult and Childrens Services. -	Superseded by ICT Risk Diagnostic review
22	Schools reviews	Thematic audits, including: - Governance/ financial management; - Procurement; - Safe recruitment.	Included in revised plan
23	Schools Finance Handbook	Proactive advisory work regarding development of new finance guidance for school.	Provided by Head of Audit

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24	Re-ablement Service	Governance review of the in-house service for providing care to people in their home following hospital stays.	Removed following assurance mapping – medium risk. To be re-evaluated for 17/18 plan
25	Commissioning and Payment of Placements – external and residential	Review of the framework and payment processes for placing vulnerable children in external (including residential) placements.	Removed following assurance mapping – medium risk
Environment & Customer Services			
26	Customer Portal	What people can access, what changes can be made and how will this deter fraud - eg. IT Security and Information Management	Included in revised plan
27	Serco Parking Contract	Review of the contract management arrangements	Included in contract management review
28	Highways Agency - Payments	Review of payment arrangements	Included in revised plan
29	Commissioning of Third Party works	Demand management processes	Removed following assurance mapping – some risks addressed in highways agency review
30	Cash Handling	Cash held in Council buildings and central Cash Office	Included in revised plan
31	Streetlight PFI	Governance and value for money review	Removed following assurance mapping – low risk. Contract management review reviewed high risk contracts
32	Community Centres	Governance and safeguarding arrangements.	Removed following assurance mapping - medium risk. Risk to be re-evaluated for 17/18
Regeneration and Housing			
33	Leaseholder/ Freeholder Equity Assistance Scheme	Qualification process, governance, system design and processes	Removed following assurance mapping - medium risk. Risk to be re-evaluated for 17/18
34	Temporary Accommodation	Review of governance arrangements and spend in temporary accommodation	Included in revised plan
35	Proposals for reducing emergency accommodation costs	Review of strategy to reduce emergency accommodation costs	Merged with Temporary Accommodation review

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36	Housing Stock – Fire Safety	Review of Fire Safety Policy implementation	Included in revised plan
37	Noise Nuisance Team	A review of the governance, spend and outputs of the Noise Nuisance Team	Removed following assurance mapping - medium risk. Risk to be re-evaluated for 17/18
38	Leasehold Services – Capital Spend	Review of the effectiveness of recovery of costs from leaseholders	Included in revised plan
39	‘Parkguard’	Governance review	Removed following assurance mapping – low risk. Contract management review reviewed high risk contracts
40	Transport Services	A review of the in-house transport team for young/elderly people	Removed following assurance mapping – medium risk. Risk to be re-evaluated for 17/18
41	Town Hall Redevelopment	Governance review of the Town Hall redevelopment project	Included in revised plan
42	‘Beds in Sheds’ programme	Review of the arrangements in place to address the issue of inappropriate accommodation provision within the Borough	Removed, with key elements covered in Temporary Accommodation audit
43	Online Planning Applications	Post implementation review of the new iDox planning system	Removed following assurance mapping – medium risk. Risk to be re-evaluated for 17/18
44	Property Team – Transaction protocols and processes	Governance review of protocols for buying and selling properties	Removed following assurance mapping – medium risk. Risk to be re-evaluated for 17/18
45	Housing rents income and debtors	Review of income and debtors for housing rents	Removed following assurance mapping – medium risk. Risk to be re-evaluated for 17/18
IT Reviews			
46	Agresso upgrade - advice	Ongoing review /advice regarding upgrade project, including changes to key controls.	Ongoing – Head of Audit advisory role
47	Agresso Project – Post-Implementation review	Post implementation review of Agresso upgrade project.	Head of Audit sits on Agresso Board – will provide assurance in this area
48	Serco Contract Exit Plan	Review of the Serco exit plan, including review of handover document requirements and compliance	Included in revised plan

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49	ICT Transition Programme	Review of the transition programme from Serco to the new provider – governance, project plan, finance etc.	Merged with Serco Contract Exit review
50	Data Security	Review of data security and lessons learnt process for data loss incidents	Removed following assurance mapping – recent review undertaken in 15/16
51	Civica – Accounts Collection System	Effectiveness of accounts collection	Superseded by ICT Risk Diagnostics review
52	Tribal Application	Review of effectiveness of the application system, including data security	Superseded by ICT Risk Diagnostics review
53	Framework i – Adults and Children Services	Governance and data security review of system usage	Superseded by ICT Risk Diagnostics review
54	Service Manager – Transition Project	Transfer of the helpdesk function from Serco	Superseded by ICT Risk Diagnostics review