

Watford Borough Council  
Audit Committee  
15 March 2018

Watford Borough Council 2018/19 Internal Audit Plan

**WATFORD BOROUGH COUNCIL INTERNAL AUDIT PLAN 2018/19**

Audit	Proposed Outline Scope / Reason for Inclusion	Proposed Days	Target Quarter
<b>KEY FINANCIAL SYSTEMS</b>			
	See Shared Services Audit Plan		
<b>OPERATIONAL AUDITS</b>			
GDPR Preparedness	<p>Review to assess the Council's progress in meeting requirements of the new GDPR legislation from 25 May 2018. Coverage likely to include:</p> <ul style="list-style-type: none"> <li>a) <b>Management of Information Assets</b> - Whether the Council has taken adequate steps to comply with the requirements of the GDPR for the management of its information.</li> <li>b) <b>Privacy by design</b> – Whether the principle of privacy by design is established and incorporated into ways of working within the Council.</li> <li>c) <b>Rights of the individual</b> - Whether the Council complies with the requirements of the GDPR in respect of the rights of the individual.</li> <li>d) <b>Awareness</b> - How the Council has made people aware of the requirements of the GDPR and the changes that will be introduced.</li> </ul>	12	Q1
GDPR – PIR	Review to examine effectiveness of GDPR arrangements after go-live.	8	Q2

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Parking strategy – fee assumptions / comparatives	Review to consider the robustness of the new parking strategy including assumptions over projected fee income and comparison of fees against other councils.	10	Q2
Temporary Accommodation	Review to provide assurance over the control of costs and the use of private sector landlords.	8	Q2
Commercial Strategy	Review to consider the robustness of the Commercial Strategy in terms of maximising current income and generating new income streams. Scope to cover one theme of the Strategy – to be determined.	10	Q4
Grants	Review to provide assurance that grants to external bodies are made in a controlled fashion, are in line with the Council's objectives, are appropriately authorised and that funding is monitored to ensure that agreed conditions have been met, with recovery considered where this is not the case.	6	Q1
Equality Impact Assessments	Review to provide assurance over the completion of equality impact assessments across the Council.	5	Q1
DFG Capital Grant Certification	To provide Head of Internal Audit sign-off on the annual Disabled Facilities Capital Grant return, due at the end of September each year.	1	Q2

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Home Improvement Agency	Review of the new arrangements hosted by HCC, contributions from all SIAS councils who are in the partnership.	3	Q2
<b>PROCUREMENT</b>			
	See Shared Services Audit Plan.		
<b>SHARED LEARNING / JOINT REVIEWS</b>			
Shared Learning Newsletters / Summary Themed Reports / Joint Reviews	Shared Learning Newsletters and Summary Themed Reports providing opportunities for shared learning across the partnership. Joint reviews as determined by the SIAS Board.	5	Through the year
<b>COUNTER FRAUD</b>			
	See Shared Services Audit Plan.		

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<b>RISK MANAGEMENT AND GOVERNANCE</b>			
Risk Management	Review to provide assurance over the implementation of the revised risk management strategy.	5	Q2
<b>AD HOC ADVICE</b>			
Ad Hoc Advice	This planned time has been allocated to provide for ad hoc advice to management on matters, issues or queries relating to risk, control, governance and anti-fraud.	2	As required
<b>IT AUDITS</b>			
	See Shared Services Audit Plan.		
<b>TO BE ALLOCATED</b>			
To Be Allocated	See Shared Services Audit Plan.		
<b>FOLLOW-UP OF AUDIT RECOMMENDATIONS</b>			

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Follow-up of outstanding audit recommendations	Obtaining quarterly updates on the status of internal audit recommendations from action owners and reporting outcomes to Audit Committee.	10	Quarterly
<b>STRATEGIC SUPPORT</b>			
Head of Internal Audit Opinion 2017/18	To prepare and agree the Head of Internal Audit Opinion for 2017/18.	2	Q1
External Audit Liaison	To meet the external auditors and provide information as required.	1	Ongoing
Audit Committee	To provide services linked to the preparation and agreement of Audit Committee reports and presentation of reports / participation at Audit Committee. Provide Committee Member training prior to the committee meetings.	10	Quarterly
Monitoring and Client Meetings	To produce and monitor performance and billing information, work allocation and scheduling, and to meet with the Council's Audit Champion and other key officers.	11	Quarterly
2019/20 Audit Planning	To provide services in relation to preparation and agreement of the 2019/20 Audit Plan.	7	Q3/4

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SIAS Development	Included to reflect the Council's contribution to developing the partnership.	3	Q1
Annual Governance Statement	To assist the Council in the preparation of the Annual Governance Statement for 2017/18.	3	Q1
<b>2017/18 PROJECTS REQUIRING COMPLETION</b>			
2017/18 Projects Requiring Completion	Additional time, if required for the completion of 2017/18 audit work carried forward into the 2018/19 financial year.	5	Q1
<b>TOTAL AUDIT PLAN DAYS</b>		<b>127</b>	

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<b>2018/19 RESERVE LIST</b> <b>(for consideration in the main audit plan should audit days become available during the year. Plan changes are reported to Audit Committee)</b>			
	Compliance		
	Communications (including social media)		
	Project Management		
	Contract Management (non-IT contracts)		
	Members Locality Budgets		
	Veolia Contract – payments		