

Watford Borough Council
Audit Committee
14 March 2019

Watford Borough Council 2019/20 Draft Internal Audit Plan

WATFORD BOROUGH COUNCIL DRAFT INTERNAL AUDIT PLAN 2019/20

| Audit | Proposed Outline Scope / Reason for Inclusion | Proposed Days | Target Quarter |
|------------------------------|--|---------------|----------------|
| KEY FINANCIAL SYSTEMS | | | |
| | See Shared Services Audit Plan | | |
| OPERATIONAL AUDITS | | | |
| Commercial Strategy | Review to consider the robustness of the Commercial Strategy in terms of maximising current income and generating new income streams and application of the strategy in practice. | 12 | Q4 |
| Temporary Accommodation | Review to provide a base line from which progress against the Temporary Accommodation Strategy can be monitored on an annual basis. | 12 | Q2 |
| Project Management | <p>Review to consider whether project learning is shared and used to influence future projects. To also provide assurance over the project management framework.</p> <p>Typical scope to include:</p> <ul style="list-style-type: none"> a) Project Management Framework - there is an agreed Project Management Framework which is consistent with recognised best practice. b) Project Delivery - projects are undertaken in a controlled manner and the agreed Project Management Methodology is used in a proportionate and reasonable way. Key project stages, including project initiation, business | 10 | Q2 |

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| | <p>case, start up, delivery and completion are followed.</p> <p>c) Post Implementation Review – a post implementation review is carried out to evaluate that the project has achieved expected goals and lessons learnt are documented and shared across the Council.</p> | | |
| Customer Services – Digitalisation | Review of implementation of changes arising from rollout of the digitalisation programme, including for example privacy notices and other data protection requirements. | 6 | Q2 |
| Play Safety Inspections | To provide assurance that the inspection programme is risk assessed, evidenced and responsive work is undertaken as required. | 8 | Q2 |
| Safeguarding | A review of the Council's role in promoting the welfare of children and vulnerable adults and protecting them from harm - policy statements, training, record keeping, using and referring information received (particularly when concerns are raised about abuse, harm or neglect) to stakeholders and / or the police for further investigation, working with partners (multi-agency response) such as the police, health agencies, other regulators and government departments. | 10 | Q4 |
| Sports Development | Review of how the Council is performing against other Council's in respect of sports development. | 8 | Q4 |

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| HHIA Follow-Up | Follow up of agreed actions arising from the 2018/19 audit of the HHIA as hosted by HCC. | 2 | Q3 |
| 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 |
| PROCUREMENT | | | |
| Contract Management | <p>To continue selection of contracts from the Contracts Register not previously tested. Typical scope to include:</p> <ul style="list-style-type: none"> a) Governance, relationship management and contract administration – clarity of contract requirements, officer roles, contractor relationship management, service user satisfaction, dispute resolution and best value review process. Mechanisms to identify key contract ‘trigger points’ (such as notice periods and expiry dates), periodic checks and lessons learned. b) Performance monitoring – performance management framework, SLAs and performance indicators, reviews and action plans when failing. Compliance with the specification, contract terms and conditions including agreed delivery timescales and value for money requirements, records management. c) Financial management of contracts – payment mechanisms, records of checks and inspections (including annual insurance requirements), budget variations and authorisation of payments. | 12 | Q2 |

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| | d) Contractual and supplier risk management – corporate and individual risk management of contracts. Monitoring supplier financial health. | | |
| SHARED LEARNING / JOINT REVIEWS | | | |
| 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 |
| COUNTER FRAUD | | | |
| | See Shared Services Audit Plan. | | |
| RISK MANAGEMENT AND GOVERNANCE | | | |
| Corporate Governance | Scope to be determined but typical scope includes: a) Members and officers serving on Outside Bodies, b) Local Government Transparency Code, c) Culture, Ethics and Standards, | 6 | Q2 |

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| | d) Council Strategies, Policies and Procedures, and e) Governance structures - effective Council, committee and reporting structure, terms of reference for each committee and group, work plans for Cabinet / committees, minuting and action tracking, Members and senior staff possessing the appropriate mix of skills and receive any required training and development and delegating decision-making. | | |
| AD HOC ADVICE | | | |
| 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 |
| IT AUDITS | | | |
| | See Shared Services Audit Plan. | | |
| TO BE ALLOCATED | | | |
| To Be Allocated | See Shared Services Audit Plan. | | |

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| FOLLOW-UP OF AUDIT RECOMMENDATIONS | | | |
| Follow-up of audit recommendations | Obtaining quarterly updates on the status of internal audit recommendations from action owners and reporting outcomes to Audit Committee. | 10 | Quarterly |
| STRATEGIC SUPPORT | | | |
| Head of Internal Audit Opinion 2018/19 | To prepare and agree the Head of Internal Audit Opinion for 2018/19. | 2 | Q1 |
| External Audit Liaison | To meet the external auditors and provide information as required. | 1 | Through year |
| 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 | Through year |

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| 2020/21 Audit Planning | To provide services in relation to preparation and agreement of the 2020/21 Audit Plan. | 7 | Q3/4 |
| 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 2018/19. | 3 | Q1 |
| 2018/19 PROJECTS REQUIRING COMPLETION | | | |
| 2018/19 Projects Requiring Completion | Additional time, if required for the completion of 2018/19 audit work carried forward into the 2019/20 financial year. | 5 | Q1 |
| TOTAL AUDIT PLAN DAYS | | 146 | |

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2019/20 RESERVE LIST
(For consideration in the main audit plan should audit days become available during the year. Plan changes are reported to Audit Committee)

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| | Communications (including social media) | | |
| | Business Continuity Planning & Emergency Planning | | |