

Watford Borough Council  
Audit Committee  
12 March 2020

Watford Borough Council 2020/21 Draft Internal Audit Plan

**WATFORD BOROUGH COUNCIL DRAFT INTERNAL AUDIT PLAN 2020/21**

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>			
Customer Services – Digitalisation	Review of implementation of changes arising from rollout of the digitalisation programme, including: <ul style="list-style-type: none"> <li>a) Review of GDPR compliance specific to Customer Services;</li> <li>b) Business continuity planning within Customer Services; and</li> <li>c) Governance and support mechanisms within Customer Services specifically to the Watford 2020 plan.</li> </ul>	12	Q1
Section 106 Agreements	Review to provide assurance that processes and controls are effective over the calculation, collection and spend proposals for contributions received. Typical areas include: <ul style="list-style-type: none"> <li>a) The existence and application of a clear policy on contributions and affordable housing;</li> <li>b) Monitoring of agreed trigger points and subsequent collection of contributions payable;</li> <li>c) Compliance with policies and procedures covering the spending of contributions received,</li> </ul>	10	Q3

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	d) Mechanisms for reviewing the benefits of completed projects.		
Parking Contract	Review to provide assurance over the operation of the parking contract with NSL.	8	Q1
Communications (including social media)	<p>Review to provide assurance that processes and controls over the Council's communications (including use of social media) are effective. Scope to be determined at time of the review; typical areas include:</p> <ul style="list-style-type: none"> <li>a) Communication Strategy and policies;</li> <li>b) Compliance with policies and guidance;</li> <li>c) Access to writing intranet and website content; and</li> <li>d) Effectiveness of communications.</li> </ul>	8	Q2
Neighbourhood Forums	To provide assurance over the distribution of neighbourhood forum grants.	5	Q4
Freedom of Information	To provide assurance that there are policies and procedures in place for FOI requests and that these are applied in practice. The audit will focus on record keeping, responses and compliance with statutory requirements.	8	Q3
Climate Change (including joint review)	Emerging risk. To review progress following the Climate Emergency declaration. This may include:	7	Q4

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	<p>a) Compliance with climate change strategy and policy.  b) The accuracy of reporting data against targets, stated aims and objectives.  c) Energy management.</p> <p>An audit will also be carried out at several other SIAS partners. The number of proposed days includes provision for consolidating the audit reports, thereby providing a wider level of assurance and sharing any learning across partners.</p>		
Sports Development	Review of how the Council is performing one year after the implementation of the new Sports Development Framework.	10	Q4
<b>PROCUREMENT</b>			
Veolia Contract Payments	Review of the financial management of the Veolia contract, including payment mechanisms, records of checks and inspections (including annual insurance requirements), budget variations and authorisation of payments.	8	Q2
SLM Contract	Review of the contract after one year in operation.	10	Q3
<b>SHARED LEARNING / JOINT REVIEWS</b>			
Shared Learning	Shared Learning publications providing opportunities for shared learning across the partnership.	3	Through the year

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Joint Reviews	Joint reviews as determined by the SIAS Board.	2	As required
<b>COUNTER FRAUD</b>			
	See Shared Services Audit Plan.		
<b>RISK MANAGEMENT AND GOVERNANCE</b>			
	No audits identified for 2020/21		
<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.		

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<b>TO BE ALLOCATED</b>			
To Be Allocated	See Shared Services Audit Plan.		
<b>FOLLOW-UP OF AUDIT RECOMMENDATIONS</b>			
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
<b>STRATEGIC SUPPORT</b>			
Head of Internal Audit Opinion 2019/20	To prepare and agree the Head of Internal Audit Opinion for 2019/20.	3	Q1
External Audit Liaison	To provide information as required.	1	Through year
Audit Committee	To provide services linked to the preparation of Audit Committee reports and presentation of reports / participation at Audit Committee. Provide Committee Member training prior to the committee meetings if required.	10	Quarterly

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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 as required.	11	Through year
2021/22 Audit Planning	To provide services in relation to preparation and agreement of the 2021/22 Audit Plan in conjunction with senior officers of the Council.	7	Q4
SIAS Development	Included to reflect the Council's contribution (as with all partners) to developing the partnership.	3	Q1
Annual Governance Statement	To assist the Council in the preparation of the Annual Governance Statement for 2019/20.	3	Q1
<b>2019/20 PROJECTS REQUIRING COMPLETION</b>			
2019/20 Projects to be completed	Additional time, if required for the completion of 2019/20 audit work carried forward into the 2020/21 financial year.	5	Q1
<b>TOTAL AUDIT PLAN DAYS</b>		<b>146</b>	

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**2020/21 RESERVE LIST**

**(For consideration in the main audit plan should audit days become available during the year. Scopes to be agreed at the time. Plan changes are reported to Audit Committee)**

Safeguarding			
Corporate Governance			
Council Owned Trading Companies			