

Progress against 2018/19 Audit Plan

Audit Area	Status	Audit Assurance
Brought forward from 2017/18		
Accounts Receivable	Final	Substantial
Capital Expenditure	Final	Substantial
South London Waste Partnership	Final	Substantial
Highways Maintenance Contract F/Up	Final	Limited
Section 20 Leaseholder Service Charge Process	Final	Limited
Housing Repairs Follow Up	Final	Limited
Regulatory Services	Final	Substantial
NNDR	Final	Substantial
IR35 Review	Final	Limited
Organised Crime - Procurement	Final	Substantial
Finance and Performance Data Quality	Final	Substantial
Corporate (Cross Cutting)		
Starters and leavers process	Cancelled to be performed Quarter 1 2019/20	
GDPR	Final	Limited
Contracts	Fieldwork	
Corporate and Commercial		
Council Tax	Fieldwork	
Housing Benefits	Fieldwork	
Pension Fund Investments	Fieldwork	
Journals and General Ledger	Fieldwork	
Treasury Services	Fieldwork	
Shared iTrent audit (joint with Merton and Sutton)	Final	Substantial
Staff Training & Development (including Mandatory Training)	Final	Limited
South London Waste Partnership	Not Started	
Parking Contract Management	Fieldwork	
Street Lighting	Cancelled / move to 2019/20	
Housing Income	Not started	
Income Follow Up	Cancelled	
Health & Safety (joint with AfC)	Fieldwork	
Insurance	Cancelled	
Adult Services		
Learning Difficulties	Cancelled move to 2019/20	
Transition from Children's to Adults	Fieldwork	
Financial Assessments	Fieldwork complete	
Homecare	Cancelled	
Pre-paid Cards	Final	
Adults Expenditure	Cancelled	

Audit Area	Status	Audit Assurance
Adults Income	Final	Limited
Deprivation of Assets	Final	Advisory
Homelessness	Fieldwork	
Communities		
Corporate Complaints	Fieldwork	
ICT Northgate System (Revs & bens)	Final	Substantial
Civica Housing System upgrade project	Cancelled	
ICT Mobile Devices	Final	Substantial
Risk Management	Final	Advisory
Adult Education Follow Up	Final	Limited
Growth		
Housing Management	Fieldwork complete	
Risk Management & Assurance Framework		
Annual Governance Statement	On-going	
Risk Management Support	On-going	
Other Work		
Advice and Information	On-going	
Proactive & Real-time Auditing		
High Earners and Expenses	Fieldwork	
Duplicate Payments testing	Fieldwork	
Audit management		
Fraud Management and Reactive work	-	
Audit Committee and DMT Reporting/Attendance	-	
Audit Planning / Monitoring	-	
Follow up and Contingency		
Follow Up	On-going	
Contingency	-	

*Joint audits across two or more Boroughs resulting in reduced number of days. Overall assurance provided by Moore Stephens was Amber/Green which is equivalent to Substantial assurance.