

RBK Internal Audit Plan 2020/21

Audit Area		Status	Assurance
Corporate / Cross Cutting			
Covid 19 – support and advice	Redeployment of staff to shielding team, advice and service support e.g. business and discretionary grants.	Complete	
Covid 19 – Response**	High level review of key areas of risk to examine the Council’s response to the COVID-19 pandemic. Covered the following areas: Strategic governance arrangements, Procurement (application of PPNs), Finance (Expenditure and income tracking), Debt recovery, Business rates and discretionary grants, High street funding, Care Act easements, Hospital discharges, Infection control, Temporary Accommodation including rough sleepers, Hardship Fund, Track and Trace	Complete	N/A
Contracts	Review of the NSL Parking contract	WIP	
Corporate and Communities			
NNDR	Key Financial System – will include business grant payments	WIP	
Cash and Bank	Key Financial System	Final	Substantial
Payroll	Key Financial System – review across Kingston, Sutton and Merton	Draft	Substantial
IT Needs Assessment	Identify key IT systems and processes to be included in a strategic rolling plan	Final	N/A
FOI and SARs*	Advisory work on developing new systems and processes. More detailed review to be undertaken in 21/22 once new processes embedded	Moved to 2021/22	
South London Waste Partnership**	Annual review joint with Sutton and Merton.	Moved to 2021/22	
Whistleblowing**	Review across 5 partners - advisory	Complete	
Facilities Management	To pick up on Covid-19 related risks e.g. statutory compliance	Draft	Limited
Insurance	Joint with Sutton	Cancelled	
Staff Absence	Some initial advisory work and then compliance review following roll out of new processes	WIP	
Project Management	Advisory work on new project management arrangements for transformation projects - move more detailed review to 21/22 to allow new processes to embed	Advisory (feedback on new guidance)	Complete

Licensing Fees and Charges	Joint audit with Sutton, requested by the service. To focus on income and the collection of licensing fees	Moved to 2021/22	
IT Health Check/Third party contracts*	To pick up on Cyber Security, Network Security and BC/DR arrangements – Joint with Sutton	WIP	
Income Compensation Claim	To assess the validity of returns and undertake comparisons with partner organisations	Final	N/A
Transparency – publishing of spend over £500	On request of service to ensure that all expenditure over £500 is identified and published in accordance with transparency requirements	Final	Substantial
Adult Services			
PPE	To review the processes for procuring and controlling PPE stock.	Final	Limited
Balance CIC	Review of the current contractual arrangements and ongoing commissioning of services.	Final	Advisory
Dementia Care Home	To review governance and decision making and ensure that these are fit for purpose going forward	Final	N/A
Fircroft Follow up	Requested by service	WIP	
Infection Control	Validation of care home spend as part of grant certification	Moved to 2021/22	
Continuing Care	To look at cases discharged from hospital, funded by the CCG and how we work in an integrated way to deliver outcomes. Will include care act assessments for self funders.	Moved to 2021/22	
Place			
Ancient Market Place (Kingston First)	Brought forward from 2019/20	Final	Advisory
Universal credit and impact on Rent Arrears	To look at collection of income	Draft	Substantial
Canbury Road Car Park Regeneration	Review of the decision making process Linked to risk register – to look at governance of projects	Final To be covered in the Project Management audit 2021/22	N/A
Homelessness	Brought forward from 2019/20. This was paused as the service has developed a Service Improvement Plan (SIP) and a consultant has been brought in. Advisory work to be performed post consultancy. Will pick up on Covid-19 risks including Rough Sleepers and Temporary Accommodation	Moved to 21/22	
Risk Management & Assurance Framework			
Code of Corporate Governance	To review the Code of Corporate Governance against the CIPFA/Solace guidance	Complete	

Annual Governance Statement	Annual review	Complete	
Other work			
Completion of old year work		Complete	
Advice and Information		Ongoing	
Proactive & Realtime Auditing			
High Earners	Ongoing testing	WIP	
Vendor spend	Analysis of vender spend against the Contracts Register – to feed into more detailed audit work in Quarters 3 and 4.	Complete	
Duplicate Payment Testing	Ongoing testing	Moved to 21/22	
Audit management			
Fraud Management and reactive work		Ongoing	
Audit Committee and DMT Reporting/ Attendance		Ongoing	
Audit Planning / Monitoring		Ongoing	
Follow up and Contingency			
Follow up work	To follow up Limited assurance reports and Priority 1 recommendations	Ongoing	
Contingency	Additional capacity to react to new/emerging risks		

*shared audit with LB Sutton

**shared audit across partnership

Achieving for Children Internal Audit Plan 2020/21

Audit	Status	Opinion	Timing	Comments
Budget Setting & Monitoring	Final	Substantial	Q3	Budget increase due to complexity of area under review
Buildings & Facilities Management	Final	Limited	Q3	Initially on hold due to audit resource availability during lockdown, agreed to an October start whilst key staff were involved in ensuring workplaces were Covid secure. Budget increase to reflect a request for additional Health & Safety scope areas
Cash & Bank	Final	Substantial	Q2	Work commenced in Q2
Early Years Annual Compliance Check	WIP		Q3/4	Unable to visit Nurseries which were initially closed and now restrict access to non-essential personnel. Agreed with the service to re-visit towards the end of Q3. Reduced coverage (fewer visits undertaken)
Governance	Not started		Q4	
Grant certification	Final	N/A	Q2	Improved relationships have improved the speed and completeness of information being provided.
Information Governance	Final	Substantial	Q2	
Leaving Care	Final	Substantial	Q2	
Proactive work	Cancelled			Acknowledged that insufficient time was available to do a useful piece of work.
Project Management	WIP		Q3/4	
Regulatory Inspections breaches	Cancelled		Q3	Significant input required from the Director of Childrens Services. Agreed to move back to accommodate increased workload pressure.
SEND High Needs Funding	WIP		Q3	A brief has been agreed with the Director of Education however the inability to get into schools during the first half of the year has resulted in this being moved back. Fieldwork due to start in November.
Supported Accommodation	WIP		Q3/4	Scoping meeting held, fieldwork to commence November / December.
Synergy System	Final	Substantial	Q2	Budget increase – start date moved by service and slow responses to information requests resulted in inefficiencies.
Troubled Families Grant	WIP		Q1-4	
Youth Centres	WIP		Q3	
Covid response	Final	Substantial	Q3/4	Additional piece of work.
Contingency				

Management				
Completion of old year work	Complete			
School Plan				
Thematic 1 (Web content)	Final	Advisory	Q3/4	The review was delayed due to the impact of Covid 19 on Schools
Thematic 2 - Statutory policies	Final	Advisory	Q3/4	The review was delayed due to the impact of Covid 19 on Schools
Thematic 3	Cancelled		Q3/4	Difficulty gaining access to schools
Sheen Mount Primary (LBR)	Cancelled	N/A	Q2	Unable to gain agreement to enter school. This audit will be carried forward to next year
Hampton Hill Junior (LBR)	Cancelled	N/A	Q2	Unable to gain agreement to enter school. This audit will be carried forward to next year
Heathfield Junior School	Final	Substantial	Q3	Addition, agreed to start in November
Buckingham Primary	Final	Substantial	Q3	Addition, agreed to start in November
Lowther Primary School (LBR)	Final	Substantial	Q3	
Lime Tree Primary (RBK)	Cancelled	N/A	Q3/4	At present we've been unable to agree a start date, this audit may be replaced by another schools and carried forward to next year
Christ Church New Malden CE Primary (RBK)	Final	Substantial	Q3	
St Paul's CofE Primary, Kingston Hill (RBK)	Final	Substantial	Q3	
SFVS F/ups Advice Attending forums / training	WIP		Q1-4	
Total				

Total 280 days