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## AUDIT SUB-COMMITTEE

**Meeting to be held on Wednesday 16 March 2011**

Please see the attached report(s) marked "to follow" on the agenda.

**11 INTERNAL AUDIT PLAN 201/12 (Pages 3 - 12)**

Please find attached Appendix 1 of the above report.

*Copies of the documents referred to above can be obtained from*  
[www.bromley.gov.uk/meetings](http://www.bromley.gov.uk/meetings)

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**AUDIT PLAN 2011/12 SUMMARY**

<b>Department</b>	<b>Total Days</b>
Chief Executives	59
Resources	468
Adult & Community Services	170
Children & Young People Services	280
Environmental Services	87
Renewal & Recreation	69
Anti-Fraud Work	75
<b>Total Audit Days</b>	<b>1,208</b>

Dept	Audit	Planned Days	Coverage	Responsible Officer
<b>CHIEF EXECUTIVES</b>				
CX/AUD	Money Laundering policy	5	A compliance review of communication of and adherence to the money laundering policy.	Assistant Director Audit & Technical
CX/AUD	Governance	5	A review of the Annual Governance Statement.	Assistant Director Audit & Technical
CX/COM	Communications Audit	5	A review of communication arrangements to focus on adherence to the Internal Communications Framework.	Chief Executive
CX/COM	Information Requests	8	A compliance review of FOI request processing, focusing on Section 45 of the Freedom of Information Act and handling of any complaints under Section 50.	Assistant Director, Democracy and Registration
CX/HR	Essential Car Users	10	Coverage of the the revised process for assessing requirements for essential users. Primarily to give assurance on the recent/ongoing internal review process.	Assistant Chief Executive HR
CX/HR	Agency Staff	10	A review of compliance with HR Special Recruitment Measures in relation to agency worker appointment requirements and arrangements to ensure compliance with agency worker rights from October 2011.	Assistant Chief Executive HR
	<b>Follow-ups</b>			
	Training (Expenditure) f/u	2		
	Register of Staff Interests f/u	2		
	Policy & Partnerships Audit f/u	2		
	Single Status Audit f/u	2		
	Advice & Support	4		
	Contingency	4		
<b>Total CEX</b>		<b>59</b>		

Dept	Audit	Planned Days	Coverage	Responsible Officer
<b>RESOURCES</b>				
RD/CCC	Customer Contact Centre Audit	10	A review of compliance with Customer Service Standards and Getting It Right policy.	Head of Customer Service
RD/ES	Election Expenses Audit	7	A probity review of electoral expenses.	Assistant Director, Democracy and Registration
RD/FIN	Grants	8	A strategic review of how the Council maximises its grant income and ensures that it complies with conditions of funding.  An audit of the rationale for giving grants and how usage of grant monies and compliance with grant conditions are monitored. This will be in liaison with External Audit to ensure no duplication of work on grants.	Director of Finance
RD/FIN	Housing and Council Tax Benefits Audit	35	A review of the Housing Benefits system to include coverage of Change Of Circumstances processing and changes arising out of Central Government Policy. Key Financial Controls to be covered as part of a Fundamental System Review.	Head of Benefits and Revenue
RD/FIN	Creditors-Cheque Control Audit	20	To include coverage of new cheque printing and supplier set up arrangements. Key Financial Controls to be covered as part of a Fundamental System Review. Testing of iProc controls will be covered where applicable.	Exchequer Manager
RD/FIN	Council Tax Audit	15	To include a review of SPD and Exemption cases as well as recovery processes. Key Financial Controls to be covered as part of a Fundamental System Review.	Head of Benefits and Revenue
RD/FIN	Debtors-Income Audit	20	A review of usage of new advanced collections module and hold cases review process as part of a review of aged debt. Key Financial Controls to be covered as part of a Fundamental System Review.	Head of Benefits and Revenue
RD/FIN	Payroll-Expenses Audit	20	To include a review of Overtime claims and compliance with vetting and barring requirements for new starters. Key Financial Controls to be covered as part of a Fundamental System Review.	Revenues Manager (Operations)
RD/FIN	Capital Budget Control Audit	15	A review of the capital programme governance and controls at project level for a specific capital scheme. Including associated consultancy costs.	Group Accountant (Technical)

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RD/FIN	NNDR Audit	15	To include a review of recovery. Key Financial Controls to be covered as part of a Fundamental System Review.	Head of Benefits and Revenue
RD/FIN	Cash & Banking-Cashiers Audit	15	A review of alternate payment arrangements due to Cash Office closure and banking arrangements. Key Financial Controls to be covered as part of a Fundamental System Review.	Head of Benefits and Revenue
RD/FIN	Pensions Audit	10	To include a review of school contributions to the scheme where the school does not use Resourcelink. Key Financial Controls to be covered as part of a Fundamental System Review.	Head of Finance (CYP)
RD/FIN	Treasury Management Audit	8	A review of fund management. Key Financial Controls to be covered as part of a Fundamental System Review.	Group Accountant (Technical)
RD/FIN	Main A-C System Audit	10	A review of controls around feeder systems and journal transfers. Key Financial Controls to be covered as part of a Fundamental System Review.	Financial Systems Manager
RD/FIN	Revenue Budget Control Audit	10	A review of new monitoring structure following reorganisation.	Director of Finance
RD/ICT	Contract Management Audit	15	To cover contract monitoring arrangements under the new IT contract.	Head of ICT
RD/ICT	Virus Protection	10	A review of virus protection controls over files and data transfer.	Head of ICT
RD/ICT	Data management	10	A review of data management changes arising out of the new data classification requirements.	Head of ICT
RD/ICT	Software Licence Management	10	A review of software licence management controls.	Head of ICT
RD/ICT	Open Data Preparedness	10	A process review for arrangements for public access to LBB data.	Head of ICT
RD/ICT	Network upgrades in North Block	15	A review of network controls following the North Block upgrades	Head of ICT
ACS/CYP	Carefirst System	15	A review of system access controls in light of CYP and other areas using Carefirst (Respite and BSAP). Also to cover controls around invoicing from Carefirst.	Head of ICT
RD/LDS	Information Sharing Arrangements	10	A compliance review of Information Sharing.	Assistant Director, Democratic & Registration Services
RD/LDS	Modern.gov	10	A review of system access and content regarding Committee papers.	Assistant Director, Democratic & Registration Services
RD/LDS	Births Deaths Marriages Income Controls	10	A review of income controls and performance management.	Assistant Director, Democratic & Registration Services

Dept	Audit	Planned Days	Coverage	Responsible Officer
RD/LDS	Legal Costs	10	This audit will assess how legal costs are budgeted for, monitored and managed.	Assistant Director, Legal & Support Services
RD/PRO	Purchasing Cards Audit	10	To include a review of Purchasing Card usage and monitoring arrangements.	Head of Corporate Procurement
RD/PRO	Prepayment Cards Audit	10	A systems based review of the control framework around pre-payment cards including monitoring arrangements and compliance with Financial Regulations.	Head of Corporate Procurement
RD/PRO	Contracts Register	10	A review of the contracts register to include LBB spend analysis to determine completeness.	Head of Corporate Procurement
RD/SS	Site Access	10	To review site access and confidential waste disposal arrangements	Assistant Director, Legal & Support Services
	<b>Other Audit Work</b>			
RD/FRD	NFI	20	Analysis and sifting of NFI 2010/11 matches prior to passing to Greenwich Fraud Team.	
RD/FRD	Small Fraud	25	Processing and filtering fraud allegations prior to passing to Greenwich Fraud Team.	
RD/FRD	Greenwich Fraud Partnership	30	Management of the Greenwich Fraud Partnership.	
	<b>Follow-ups</b>			
	Disaster Recovery f/u	2		
	Data Quality f/u	2		
	Oneway Programme f/u	2		
	Data Security f/u	2		
	Advice & Support	10		
	Carried Forward Work from 2010/11	10		
	Contingency	57		
	<b>Total RD</b>	<b>543</b>		

Dept	Audit	Planned Days	Coverage	Responsible Officer
<b>ADULT &amp; COMMUNITY SERVICES</b>				
ACS/HOU	Housing Grants follow-up	1	Follow up of previous internal audit recommendations	AD Housing and Residential Services
ACS/HOU	Housing register	10	Review of the housing register and the application of the eligibility criteria. To review Auto banding in relation to achieving VfM.	AD Housing and Residential Services
ACS/HOU	Rent Accounts	15	Review of placement of clients into temporary accommodation and the inputting of client information onto ANITE. Key Financial Controls to be covered as part of a managed audit.	AD Housing and Residential Services/AD Resources
ACS/ALL	Residential care placements	5	Review of individual service contracts to ensure they are set up in a timely manner	AD Care Services
ACS/ALL	Care services charging	10	Review of financial assessments to ensure that eligibility to benefits is considered when concluding on charging. To include follow up of previous internal audit recommendations	AD Care Services
ACS/DOM	Domiciliary Care	10	Review of the brokerage system for requesting and ordering domiciliary care	AD Care Services
ACS/DCS	Care Link follow-up	2	Follow up of previous internal audit recommendations	AD Care Services
ACS/QUA	Care Management - safeguarding	10	Review of procedures for management of client monies under safeguarding procedures	AD Care Services
ACS/QUA	Investigation follow-up	2	Follow up of previous internal audit recommendations	AD Care Services
ACS/CRS	Adult placements follow-up	2	Follow up of previous internal audit recommendations	AD Care Services
ACS/CRS	Personal budgets	20	Review the outcome of the Supporting Independence in Bromley programme in relation to offering and monitoring personal budgets	AD Care Services
ACS/C&P	Carers Grant follow-up	2	Follow up of previous internal audit recommendations	AD Commissioning & Partnerships
ACS/ADT	Supported living	12	Review of process for assessing clients with learning disabilities for supported living. To ensure contracts are in place and Care First records are accurate. Review process for allocating personal budgets and direct payments where relevant.	AD Commissioning & Partnerships
ACS/C&P	Joint commissioning with Health partners	15	Review of arrangements for joint commissioning with health partners	AD Commissioning & Partnerships
ACS/C&P	Drug Action Team	12	Audit brought forward from 2010/11. Review of procedures and arrangements for monitoring efficiency of procedures within the Drug Action Team to achieve agreed outcomes.	AD Commissioning & Partnerships



Dept	Audit	Planned Days	Coverage	Responsible Officer
ACS/C&P	Procurement & Contract Compliance	10	Review of the process for maintaining and monitoring an up to date contract register.	AD Commissioning & Partnerships
ACS/C&P	Learning and Development follow-up	2	Follow up of previous internal audit recommendations	AD Strategy & Performance
	Advice & Support	11		
	Contingency	19		
<b>TOTAL ACS</b>		<b>170</b>		

Dept	Audit	Planned Days	Coverage	Responsible Officer
<b>CHILDREN AND YOUNG PEOPLE SERVICES</b>				
CYP/L&A	Budget Monitoring of EDC	10	Review of the budget for the EDC to ensure that effective monitoring and procedures for managing any deficit recovery is in hand.	AD Learning & Achievement
CYP/IYS	Youth Service plus follow-up	8	Review of new structure plus follow-up to previous recommendations	AD Learning & Achievement
CYP/IYS	Grant aid plus follow-up	5	Review of allocations of grant aid fund via the BCVYS plus follow-up to previous recommendations	AD Learning & Achievement
CYP/L&A	Standards and Achievement follow-up	2	Follow-up previous recommendations	AD Learning & Achievement
CYP/R&R	Children's placements	10	Review of process for allocating children's placements including compliance with procedures	AD Safeguarding & Social Care
CYP/R&A	Children in Care follow-up	2	Follow-up previous recommendations	AD Safeguarding & Social Care
CYP/R&A	Fostering & Adoption follow-up	2	Follow-up previous recommendations	AD Safeguarding & Social Care
CYP/R&A	Safeguarding	10	Review of procedures for safeguarding children to include the impact of not using volunteers	AD Safeguarding & Social Care
CYP/SSC	Youth Offending Team follow-up	2	Follow-up previous recommendations	AD Safeguarding & Social Care
CYP/SEN	SEN Transport plus follow-up	12	Review of contract monitoring for SEN Transport plus follow-up previous recommendations	AD Access & Inclusion
CYP/SEN	SEN Outborough placements follow-up	2	Follow-up previous recommendations	AD Access & Inclusion
CYP/BCF	Children and Family centres	15	Review of procedures for managing and monitoring outcomes and spend at Children's Centres including follow-up of previous recommendations	AD Access & Inclusion
CYP/EYS	Early Years	10	Review of allocation of funds to settings for provision of Early Years child care	AD Access & Inclusion
CYP/S&P	Commissioning plus follow-up	10	Review of procedure for maintaining and regulating the contract register including follow-up of previous recommendations	AD Strategy & Performance
CYP/PRI/S EC	School audits	160		Head of CYP Finance
	Advice & Support	10		
	Contingency	10		
<b>TOTAL CYP</b>		<b>280</b>		

Dept	Audit	Planned Days	Coverage	Responsible Officer
<b>ENVIRONMENTAL SERVICES</b>				
ENV/PAR	Car parking income	10	Review of procedures collection of income from car parking to include follow-up of recommendations. Key Financial Controls to be covered as part of a managed audit.	AD Customer & Support Services
ENV/PAR	Car parking, penalty charge notices	12	Review of procedures for collecting penalty charges and monitoring issue of PCNs (including write offs) to include follow-up of recommendations. Key Financial Controls to be covered as part of a managed audit.	AD Customer & Support Services
ENV/CSS	Environmental Sustainability	10	Review of procedures for implementing environmental sustainability strategy and policies	AD Customer & Support Services
ENV/WAS	Waste and recycling	15	Review of procedures for managing waste and recycling including follow-up of previous recommendations	AD Customer & Support Services
ENV/SAG	Street services follow-up	2	Follow-up of recommendations	AD Streetscene & Greenspace
ENV/SAG	Street cleaning	10	Review of management of contracts for street cleaning	AD Streetscene & Greenspace
ENV/PKS	Parks and Greenspace	5	Review of contracts and procedures for maintenance of parks and greenspace	AD Streetscene & Greenspace
ENV/TAH	Transport planning follow-up	2	Follow-up of recommendations	AD Transport & Highways
ENV/TDG	Emergency Planning follow-up	2	Follow-up of recommendations	AD Public Protection
ENV/TDG	Licensing follow-up	2	Follow-up of recommendations	AD Public Protection
ENV/TDG	CCTV	5	Review of contract monitoring for CCTV coverage	AD Public Protection
	Advice & Support	5		
	Contingency	7		
<b>TOTAL ESD</b>		<b>87</b>		

Dept	Audit	Planned Days	Coverage	Responsible Officer
<b>RENEWAL &amp; RECREATION</b>				
R&R/BAE	Adult Education college	7	Yearly audit of procedures at the Adult Education college to include follow-up of recommendations	Principle Adult Education College
R&R/BPL	Planning applications, policy enforcement and appeals	10	Review of procedures for planning applications	AD Planning
R&R/BUC	Building Control follow-up	2	Follow-up previous recommendations	AD Planning
R&R/PLA	Land charges	5	Review of income collection	AD Planning
R&R/PTY	Property management	10	Review of property management. Key Financial Controls to be covered as part of a managed audit.	AD Property
R&R/PTY	Property maintenance	10	Review of property maintenance arrangements and follow-up previous recommendations	AD Property
R&R/LIB	Libraries	12	Review of library services plus follow-up previous recommendations	AD Culture, Libraries & Leisure
R&R/TCM	Town Centre Management follow-up	2	Follow-up previous recommendations	AD Culture, Libraries & Leisure
	Advice & Support	5		
	Contingency	6		
	<b>TOTAL R&amp;R</b>	<b>69</b>		

**TOTAL PLANNED DAYS 1,208**