

**Provision of Internal Audit to London Councils**
**Internal Audit Work Plan for 2016-17**

We have set out below the proposed internal audit coverage for the year 2016-2017. The detailed scope of each of the reviews will be discussed and agreed with management when commencing the work.

We plan to undertake a mid-year review of the annual plan to ensure that coverage to be provided is still appropriate and adequate. This plan will take into account any organisational changes and changes in risk profile.

<b>Audit Project</b>	<b>Date of Last Review</b>	<b>Quarter</b>	<b>Audit Days</b>
<u>Key Financial Controls</u>  This review will focus on the following specific areas: Budget Management; Gifts; Hospitality; and Income.	New Approach	1	15
<u>Grants</u>  A limited probity review, which will examine the monitoring processes for a sample of current grant funded organisations.	March 2016	3	5
<u>Procurement of Goods and Services</u>  A full assurance review of the control environment for requisitioning, ordering and payment of goods and services procured by London Councils.	New Approach	2	15
<u>ICT Information Governance</u>  The purpose of this full assurance review is to assess the adequacy of governance arrangements for London Councils' information communication technology.	New Approach	4	10
<u>Recruitment and Payroll Adjustments</u>  A limited probity review of a sample of transactions in respect of recent recruitment and changes in payroll.	March 2014	3	10
<u>Governance Arrangements</u>  This review will examine the processes for decision-making and the adequacy of reporting.	March 2013	1	5
<b>TOTAL DAYS</b>			<b>60</b>

## Appendix A

### Five Year Internal Audit Plan

The five year plan sets out proposed areas of future coverage based on our current assessment. It is reviewed annually to reflect any organisational changes and priorities.

AUDIT	DATE OF LAST AUDIT	YEAR 1 2016/17	YEAR 2 2017/18	YEAR 3 2018/19	YEAR 4 2019/20	YEAR 5 2020/21	COVERAGE IN FIVE YEARS
<b>London Councils</b>							
<b>Full Assurance Reviews</b>							
PAN LONDON MOBILITY SCHEMES	2013.12	0	0	15	0	0	15
KEY FINANCIAL CONTROLS (INCL. BUD.MANAGENT,GIFTS, HOSPITALITY & INCOME)	NEW APPROACH	15	0	0	15	0	30
KEY FINANCIAL CONTROLS (INCL. PETTY CASH, INVENTORIES, PCARDS, SAFEKEEPING)		0	15	0	0	15	30
GRANTS (INCLUDING PROBITY CHECKS)	2015.12	5	10	5	10	5	35
PARKING & TRAFFIC (LONDON TRIBUNALS)	2015.03	0	0	10	0	0	10
EFFICIENCY SAVINGS ASSURANCE REVIEW	NEW	0	15	0	0	0	15
PROCUREMENT OF GOODS AND SERVICES	NEW APPROACH	15	0	0	20	0	35
USE OF CONSULTANTS	2008.03	0	0	0	0	5	5
RISK MANAGEMENT AND BUSINESS CONTINUITY	2015.12	0	5	0	0	5	10
<b>Full Assurance Reviews ICT Reviews</b>							
ICT STRATEGY	NEW APPROACH	0	5	0	5	0	10
ICT INFORMATION GOVERNANCE (b/Fwd 2015-16)	NEW APPROACH	10	0	10	0	10	30
<b>MINI ASSURANCE REVIEWS</b>							
RECRUITMENT & PAYROLL ADJUSTMENTS		10	0	5	0	5	20
GOVERNANCE ARRANGEMENTS		5	0	5	0	5	15
<b>TOTAL</b>		<b>60</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>260</b>