

London Borough of Hammersmith & Fulham

Report to: Audit and Pensions Committee

Date: 15/03/2021

Subject: Internal Audit Plan 2021/22

Report of: David Hughes

Responsible Director: Director of Audit, Fraud, Risk and Insurance

Summary

The Strategic Audit Plan has been reviewed to document significant, persistent risks that the Council faces and the business areas to be covered over a five-year period. The Strategic Plan will support the annual planning process and ensure that internal audit continues to provide assurance over the breadth of the Council's operations. The Plan has been prepared following consultation with Directors and takes into account the Council's corporate risks and priorities. Planned work will also continue to seek assurance on the Council's Covid response and recovery work.

To ensure that the Annual Audit Plan is more responsive to changing risks and challenges, it has been developed as a '3 plus 9-month' plan. This approach allows for the first three months to be identified in detail with the remaining nine months being more flexible to suit the needs of the Council at the time. This also reflects the fact that the Council will continue to be focussed on its response and recovery work in respect of the Covid-19 pandemic. The Plan will be reviewed and updated following discussions with Directors, taking into account changing risks and priorities. The revised Plan will be reported to the Committee on a quarterly basis.

Recommendations

1. The Committee review the draft Strategic Audit Plan, as set out in Appendix 1, and consider whether it covers the persistent risks that the Council faces and outlines the business areas or themes that need to be considered as part of a five-year plan.
2. The Committee review the draft of the Annual Audit Plan, as set out in Appendix 2, and comment on the audit work due to undertaken in the first quarter of 2021/22 and identify any specific audits to be considered during the coming year.

Wards Affected: None

H&F Values

Please state how the subject of the report relates to our values – delete those values which are not appropriate

Our Values	Summary of how this report aligns to the H&F Priorities
<ul style="list-style-type: none"> Being ruthlessly financially efficient 	<p>The work undertaken by Internal Audit helps to ensure that management have robust controls and practices in place to safeguard the Council's assets, controlling expenditure and maximising potential income to protect and invest in essential frontline services which are in place to meet the Council's priorities</p>

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Background Papers Used in Preparing This Report

None

DETAILED ANALYSIS

1. The Council's internal audit service is provided by the Shared Services Internal Audit Team which is managed by the RBKC based Shared Services Director for Audit, Fraud, Risk and Insurance. Audits are undertaken by the in-house audit team or through the external contractors to the service, in accordance with the Internal Audit Charter. The Audit and Pensions Committee are provided with updates at each meeting on progress against the Annual Audit Plan and on any limited or no assurance audits issued in the period.
2. A primary role of internal audit is to provide assurance that the Council has robust systems of governance and control in place to achieve its priorities and meet its statutory responsibilities. The Council's internal and external environment continues to evolve and the way in which the Internal Audit Service is delivered must change to keep pace with this. The traditional audit approach of planning a full year of audits in advance has become unsuitable as the original plan fails to keep pace with the organisation's needs.
3. As a result, we are implementing the following changes to the way in which we deliver the Internal Audit Service:
 - A Strategic Audit Plan is being developed which documents the significant, persistent risks that the Council faces and outlines, in broad terms, themes to be covered over a five-year period. This will help to ensure that internal audit does not become a purely reactive function. A draft Strategic Audit Plan is attached as Appendix 1;

- We will work with a '3 plus 9' Annual Audit Plan – planning out the next three months in detail, meeting on a quarterly basis with directors to take into account key risks and priorities, whilst keeping the remaining nine months more flexible. The Plan will then be revisited each quarter to confirm the following quarter's work and will include sufficient audit coverage to enable an overall annual opinion to be reached on the Council's control framework;
 - New reporting formats will be developed which are more appropriate to the work being undertaken, such as succinct reports for short/focused reviews;
 - Exploring opportunities for faster paced audit work, through more focused coverage or less formal reporting, where the traditional approach would not provide assurance as quickly as needed; and,
 - We will seek to increase attendance on 'working groups' to provide advice and constructive challenge where real time input to projects and initiatives can add value.
4. The draft '3 plus 9' Internal Audit Plan for 2021/22 is attached as Appendix 2 to this report. It should be noted that this Plan is an early draft, based on discussions with directors, and is intended to focus on the work planned in the first quarter of 2021/22. Some changes may be required once all of the audit planning meetings have been held and these will be reported to the Committee through the regular Internal Audit Update reports.

Consultation

5. For the new approach to be successful, the Internal Audit Service require ongoing engagement with Departments throughout the year to identify and scope audits and more frequent discussions regarding emerging and changing risks and priorities. We have already undertaken a number of planning meetings with the Council's Management Teams and the Strategic Leadership Team who are supportive of the changes in the way we will deliver our work.

Legal Implications

6. Regulation 3 of the Accounts and Audit Regulations 2015 sets out the Council's responsibility for ensuring that it has a sound system of internal control which:
- a. facilitates the effective exercise of its functions and the achievement of its aims and objectives;
 - b. ensures that the financial and operational management of the authority is effective; and,
 - c. includes effective arrangements for the management of risk.

7. Regulation 5 requires the Council to ensure that it undertakes an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.
8. There are no particular legal implications arising from this report.

Implications verified by Janette Mullins Chief Solicitor (litigation), tel: 020 8753 2744

Financial Implications

9. The Internal Audit Plan is delivered within the revenue budget for the service. Actions required as a result of audit work, and any associated costs, are the responsibility of the service managers and directors responsible for the areas which are reviewed.
10. The proposals contained in this paper have no additional resource implications for the audit service.

Implications completed by Andre Mark, Finance Business Partner, 020 8753 6729 and verified by Emily Hill, Director of Finance, 0208 753 3145.

Risk Management

11. The Internal Audit Plan is developed and delivered to cover the key risks faced by the Council, to provide assurance on the key controls in operation and the effective management of key risks. The audit of services is a crucial component of the Council's approach to Being Ruthlessly Financially Efficient. A plan contributes considerably to the ongoing mitigation and management of financial and significant standing service risks as required by the Account and Audit Regulations and as outlined in Appendix 1 of the report.

Implications verified by Michael Sloniowski, Risk Manager, telephone 020 8753 2587

List of Appendices:

- Appendix 1 Draft Strategic Internal Audit Plan
- Appendix 2 Draft Internal Audit Plan 2021-22

Draft Strategic Internal Audit Plan

The Strategic Audit Plan sets out the medium-term direction of the Internal Audit service. This five-year plan outlines the priorities of the service and how Internal Audit can continue to provide an adequate level of assurance whilst taking account resource limitations and the changing risk landscape.

The Strategic Plan is supported by the Audit Charter, which sets out the roles and responsibilities of Internal Audit, and the Annual Audit Plan which outlines the internal audit work which will be undertaken each year.

All Local Authorities have faced significant financial reductions in recent years and increasing demand for services. All Council services have seen a reduction in the resource available to them and this in turn has an impact on the control environment. In addition, local authorities are taking more risks as they explore innovative solutions in order to bridge the funding gap and transform the organisation. It is important that the Internal Audit service continues to evolve to ensure that it remains an effective assurance provider.

This Strategic Audit Plan has been prepared to document significant, persistent risks that the Council faces and outlines, in broad terms, themes to be covered. The intention of the five-year period of this plan is to ensure that, in becoming more agile, internal audit does not become a purely reactive function and continues to provide assurance over the entire breadth of the Council’s operations.

The Strategic Audit Plan will be aligned where possible to the Council’s priorities and risks.

Area of Review	Significant Persistent Risks	Five-year Approach
<p>Corporate Resources Back office and support functions including Finance, HR, Pension Fund, business continuity, risk management, health and safety and procurement</p>	<ul style="list-style-type: none"> • Internal and external fraud • Poor Financial management • Risks to staff safety and welfare • Value for money not achieved in commissioning, procurement and contract management • Failure to provide robust and compliant pensions administration service • Council/Pension Fund funds not invested effectively • Staff do not have the skills, resources or support to discharge their roles effectively • Council unable to cope with business disruption or emergencies. 	<p>At least one full audit of each key financial system and ongoing testing of key controls every year.</p> <p>Cyclical Coverage of Revenues and Benefits over a three-year period.</p> <p>At least one full audit on Pension Fund activity every year,</p> <p>At least one audit of each key HR Function</p> <p>Work on other functions, themes or departments based on conversations with management, assessment of risk and other sources of assurance.</p> <p>Annual coverage of management of individual procurements and contracts based on review of forward plans, perceived risk, significance and discussions with management.</p>

Draft Strategic Internal Audit Plan

Area of Review	Significant Persistent Risks	Five-year Approach
<p>Governance, Partnerships and Transformation Council governance functions, key strategic partnerships, commercial ventures and transformation programmes and projects.</p>	<ul style="list-style-type: none"> • Governance failures, bringing the Council into disrepute or leading to the aims and objectives of the Council not being achieved. • Programmes and projects are not managed effectively within the required budget and timescales, delivering all expected benefits. • Ill-advised strategic partnerships or ventures entered into or poor governance arrangements lead to objectives not being achieved. • Information requests (such as SARs and FOIs) are not responded to promptly and appropriately. • Statutory functions such as Registrars and Electoral Services are not discharged effectively • Commercial property portfolio is not managed effectively. 	<p>At least one full audit of SARS, FOIs, Members Enquiries and Complaints.</p> <p>Annual coverage of Health and Safety based on discussions with management and understanding of risk areas.</p> <p>At least one audit of Gifts, Hospitality and Declarations of Interest.</p> <p>At least one audit of the Registrars Service.</p> <p>Annual audits of specific areas of governance based on discussions with management and understanding of risk.</p> <p>Coverage of each significant Partnership, Joint Venture, Council Owned Company or Commercial Venture.</p> <p>Annual Coverage of Risk Management at either a corporate, thematic or departmental level.</p>
<p>Information Management & Technology (Digital Services) Management of data, compliance with the Data Protection Act /GDPR. Information technology including cyber security, asset management and disaster recovery.</p>	<ul style="list-style-type: none"> • Loss of information, data breaches or inappropriate disclosure. • Loss of access/information due to systems failure or cyber-attack. • Breach of access controls. • Data security breach. • Cyber Security Attack. • Loss of systems or data or delayed recovery in the event of system failure. • Loss, theft or misuse of IT assets. 	<p>Periodic IT audit needs assessment and frequent discussions with management to understand risk areas.</p> <p>Audit coverage based on periodic IT audit needs assessment, horizon scanning and frequent discussions with management to understand of risk areas.</p> <p>At least one full audit of IT Strategy, Cyber Security, Asset Management, Disaster Recovery, Network Security, Cloud Computing, Mobile Device Management, PCI Compliance.</p> <p>Annual reviews of Information Governance and Data Protection</p> <p>At least three software application reviews.</p>

Draft Strategic Internal Audit Plan

Area of Review	Significant Persistent Risks	Five-year Approach
<p>Housing Housing Services provided to Council Tenants, Leaseholders and those at risk of homelessness.</p>	<ul style="list-style-type: none"> • Properties are either acquired or disposed of that are not in line with the Council's strategy or value for money is not achieved. • Rent payments and service charges are not recovered promptly and completely • Council housing is acquired through fraud or is used inappropriately • Housing stock is not maintained in a satisfactory condition leading to health and safety hazards and increased reactive maintenance. • Risks to the health and safety of residents are not identified and addressed promptly. • Leaseholders are not consulted and correctly charged for any works affecting their property. • Homeless and those at risk of becoming homeless in the borough do not receive the support they require. 	<p>At least one full audit of key Housing functions such as Rents, Homelessness, Housing Allocations, Temporary Accommodation, Tenancy Management, Leaseholder Services.</p> <p>More frequent coverage of both responsive repairs and planned repairs and maintenance.</p> <p>Annual coverage of building Health and Safety compliance.</p>
<p>Children Services Provision of services for children and families including looked after children, family support, schools and SEND.</p>	<ul style="list-style-type: none"> • Failure in service continuity, safeguarding arrangements, financial management and governance; • Increased demands for services with reduced funding. • funding. • Placements or support provided are inadequate or unsustainable for a child / family's needs. • Value for money not achieved in providing support. • Failure to adequately safeguard children. • Increased demands for services coupled with reduced funding. 	<p>On-going in-year assurance on funding claims for Supporting People.</p> <p>Cyclical full review of specific areas such as placements, direct payments, looked after children based on discussions with management and understanding of risk.</p> <p>Each school reviewed at least once (with more frequent review where required).</p> <p>At least one full audit of key functions such as Direct Payments, Looked After Children, Adoption and Fostering, Placements, Transitions, Safeguarding, Transport, Schools, Early Years, Early Help / Prevention.</p> <p>Assessments and Support Plans, SEND, Looked After Children and Placements covered more</p>

Draft Strategic Internal Audit Plan

Area of Review	Significant Persistent Risks	Five-year Approach
		<p>frequently based on discussions with management and alternative sources of assurance.</p> <p>Every maintained school covered at least once. More frequent reviews based on previous audit results and known issues. School visits supplemented by at least one thematic audit per year.</p>
<p>Adult Social Care Services provided to adults including day care, home care, direct payments and reablement.</p>	<ul style="list-style-type: none"> • Increased demands for services with reduced funding. • Lack of suitable provision. • Weak supplier financial resilience. • Placements or support provided are inadequate or unsustainable • Value for money not achieved in providing support • Failure to adequately safeguard vulnerable adults • Financial management and governance • Preventative activity does not successfully reduce the burden on care services. • Joint working between the Council and health service is ineffective. • Increased demand for services coupled with reduced funding and a challenging care market. 	<p>Cyclical review of specific areas such as direct payments, home care, day centres, client affairs, charges and debt management, partnership agreements based on discussions with management and understanding of risk.</p> <p>At least one full audit of key functions such as Placements, Direct Payments, Safeguarding, Client Affairs, Reablement and Preventions, Day Care Provision and Home Care Provision.</p> <p>Financial Assessments, Care Assessments and Support Planning, Joint Working with Health and Mental Health covered more frequently based on discussions with management and alternative sources of assurance.</p> <p>Majority of care establishments covered at least once. More frequent reviews based on previous audit results and known issues.</p>
<p>Public Health Services provided to support the public health of the community including the response to the Covid-19 and other pandemics.</p>	<ul style="list-style-type: none"> • Access to appropriate affordable resources to support improvement to public health priorities; • Changing public health priorities and capacity for delivery (as exemplified by Covid-19 pandemic). • Public Health activity does address root causes of health and wellbeing issues or inequalities within the borough. 	<p>At least one procurement and one contract monitoring review across 2 to 3-year period.</p> <p>Targeted reviews in specific areas based on discussions with management and understanding of risk.</p> <p>At least one full audit of Directly Delivered Public Health Functions and Public Health Funding.</p>

Draft Strategic Internal Audit Plan

Area of Review	Significant Persistent Risks	Five-year Approach
	<ul style="list-style-type: none"> • Value for money not achieved in commissioning, procurement and contract management. • Funding provided to organisations and other Council departments does not achieve Public Health objectives. 	<p>More frequent coverage of Commissioning, Joint Strategic Needs Assessments and Joint Health and Wellbeing Strategies.</p> <p>Annual consideration of use of PH Funding.</p>
<p>Environment, Infrastructure and Community Services</p> <p>Management of highways infrastructure and services provided for residents, businesses and visitors.</p> <p>Includes Planning & building control, parking, highways, public realm, environmental health, trading standards, community safety, leisure, culture and amenity services.</p>	<ul style="list-style-type: none"> • Statutory and regulatory functions not discharged effectively; • Weak supplier resilience / lack of provision; • Poor value for money/ ineffective service delivery/ failure to deliver outcomes for the community; • Injury to health /wellbeing to the community, businesses and visitors. • Statutory and regulatory functions are not discharged. • Development in the borough is not effectively managed through planning and building control and section `06 agreements and the CIL. • Injury to health /wellbeing to the community, businesses and visitors. • Parks, footways and highways not kept in good state of repair. • Safety of communities within the borough deteriorate. <ul style="list-style-type: none"> • Action taken to address climate and ecological emergency (such as recycling and energy efficiency) is ineffective. • Value for money not achieved in commissioning, procurement and contract management. 	<p>At least one procurement and one contract monitoring review across 2 to 3-year period.</p> <p>Cyclical review across the service areas based on discussions with management and understanding of risk.</p>

Draft Strategic Internal Audit Plan

Council Risks

At the time of preparing the Audit Plan the Council's Risk Register identifies key risks in the following areas:

Number	Risk
1	Covid-19 – including response, restart and recovery.
2	Corporate Continuity Risks – including: <ul style="list-style-type: none"> - IT network infrastructure, cyber-attack and systems loss. - Failure of a strategic partnership.
3	Community Risks – including: <ul style="list-style-type: none"> - Workforce (Covid-19 and Brexit) - Terrorism and fire - Climate change - Loss of a significant supplier, utility, building or workplace. - Successful elections.
4	Partnering Risks – including: <ul style="list-style-type: none"> - Pensions Administration, IBC, Pan-London mortuary arrangements, Family Services Provision - Agency provision - Shared services.
5	Corporate Health & Safety – management of corporate health and safety
6	End of EU Transition Period – including impact on: <ul style="list-style-type: none"> - Food supplies, fuel, construction materials, medical equipment and Covid-19 vaccines - Unemployment - Financial market

Draft Annual Plan 2021/22

The Annual Internal Audit Plan for 2021/22 is presented in two parts: the three months of the year where we have identified a number of audits to be undertaken; and the remaining nine months where planning is more flexible.

To achieve this, we have increased our engagement with Management Teams to:

- Become more involved in risk discussions throughout the year, to better understand the risk environment and alternative sources of assurance available;
- Firm up the scope and timing of the following quarter's audit work; and
- Identify other areas for internal audit involvement not yet considered in the Annual Audit Plan.

Where possible the Plan is aligned to the Council's risks and identified audits will be prioritised. However, it should be noted that the Council's risks and priorities change during the year and the Plan will be updated as appropriate. The Plan will be presented to the Strategic Leadership Team and the Audit and Pensions Committee at the start of the financial year and will then be presented every quarter. The delivery of the Plan helps to create a culture of accountability, ensures that risk management processes are embedded and contributes to the Council's governance framework.

In addition, areas of fraud risk are evaluated by the Corporate Anti-Fraud Service (CAFS) and this information will be used to inform and focus some of the audit work planned, as well as identifying areas where pro-active exercises and data analytics can provide additional assurance that fraud risks are effectively managed.

Corporate Anti-Fraud Service (CAFS) – Quarter 1 2021/22

The work undertaken by the Corporate Anti-Fraud Service (CAFS) complements the work of Internal Audit and provides additional assurance to the Council that fraud risks are being managed effectively. The majority of CAFS quarter one 2021/22 activities will focus on the National Fraud Initiative (NFI). The NFI is a biennial, mandatory, data matching exercise which all UK local authorities must participate in. The aim of the exercise is to identify possible cases of fraud, error and overpayments within public bodies, e.g. local authorities, central government, the NHS.

The last exercise generated over 9,000 matches and similar numbers are again expected this year. The matches only indicate inconsistencies that require examination and there is no presumption that any errors, fraud or overpayment have occurred until the investigations have been completed. There is no requirement for all matches to be investigated but to assist with the prioritisation of investigation, matches were categorised high, medium or low risk.

During the last exercise, investigation work cleared 803 matches including all high-risk referrals. The work identified 60 instances of fraud with a notional value of £91,000 and 35 cases of customer error amounting to £133,176 overpaid benefit.

As equally important as finding fraud and error, is the assurance the NFI gives in the areas covered by the exercise, where large numbers of matches are reviewed without significant problems. We also benefit from the deterrent effect the NFI creates.

Draft Internal Audit Plan – Quarter 1 2021/22

Department	Review	Potential Coverage	Risk*
Cross-Cutting	Debt Management	Debt management process, including prompt invoicing, treatment of VAT, signposting support and impact of Covid-19 on effectiveness of debt recovery process	1, 3
Cross-Cutting	Key Financial /HR Controls	Annual programme of testing. To be refreshed for 2021/22 and to include post and employee set up and monitoring.	n/a
Social Care	PFI Programme - VFM	Service request deferral from 2020/21.	3
Social Care – Public Health	Covid-19 Support	Where assurance or advice is required. Already covering Covid-19 related grants (see Finance).	3
Children's Services	Family Support Working Group	Commenced in 2020/21 will continue into 2021/22.	3
Children's Services	Supporting People Claims	Ongoing. Review and approval of claims for Supporting People funding.	3
Children's Services - Schools	Schools to be confirmed	Financial control and governance review.	3
Economy	Property Management System (Techforge)	Data on the Techforge system is complete, accurate, valid and properly recorded in the underlying accounts.	2, 3
Economy	Integrated Housing Management System (IHMS)	Application of lessons learned from Long Term Repairs Programme.	2, 3
Economy	DLO Communal & Programmed Remedial Works	planned for 2020/21 but requested deferral until in-service deep dive complete and Head of Service in place.	3
Economy	Housing Allocations	Review Decants process. Planned for 2020/21 but to be moved into 2021/22 due to other priorities.	3
Environment	Leisure Centres	Provider received a repayable grant due to Covid-19 restrictions.	1, 3
Finance	Covid-19 - Grants	Review and sign off on grants and funding provided in respect of Covid-19 (work commenced in 2020/21).	1, 3
Resources – People & Talent	Sickness Absence	Deferred from 2020/21 due to service pressures. To consider reporting sickness and accuracy of recorded data.	5
Resources – People & Talent	Overtime	Advisory review with assurance review to be identified later in the year.	n/a
Resources	Employment Tribunals	Time, cost and outcomes from tribunals.	n/a

Appendix 2

Department	Review	Potential Coverage	Risk*
Resources	Agency Spend	Review of spend and potential to reduce further	2, 3, 4
Resources	Accessibility Requirements	Non-compliant websites identified from external review and others have not yet been audited.	2, 3
Resources – Digital	Ransomware	High profile issues at other local authorities. Scope to be discussed with service.	2
Resources – Digital	Remote Working Resilience	Potential cover includes Contact Centre in respect of repairs.	1, 2
Resources – Digital	Service Continuity Plans	Potential attendance at SRG to assist with a workshop.	2, 6

*The types of risk identified in the Council's Risk Register are detailed at the end of Appendix 1 (Strategic Internal Audit Plan). These will be reviewed and updated during the year as appropriate.

Draft Internal Audit Plan – Quarter 2 to 4 2021/22

Department	Review	Potential Coverage	Risk*
Cross-Cutting	Governance & Compliance	Compliance with expected standards: <ul style="list-style-type: none"> • Declarations of interest • Gifts and hospitality • Business continuity • Risk Management 	Various
Cross-Cutting	Programmes & Project Management	Business Cases – IHMS already planned. Possible inclusion of Capital and Accommodation Programme.	2, 3
Cross-Cutting	Contract Management Framework	Compliance with control framework – one/two large recommissions.	2, 3
Cross-Cutting	Emergency Response	Levels of emergency response across the Council.	1, 2, 3, 6
Cross-Cutting	Equalities Impact Assessments	Scope to be discussed with the service.	3
Social Care	Commissioning & Procurement	Impact of Covid-19 on contract spend.	1, 3
Social Care	Section 75 Agreement	Q4 - S75 for Learning Disabilities was signed nearly 2 years ago but delays in rolling it out	2, 4
Social Care	Section 75 Agreement	Rewriting the S75 with West London NHS Trust. Possible audit involvement in developing the agreement.	2, 4
Social Care	Integrated Care Partnership	Q4 - governance, commissioning and finance.	3
Children's Services	Raising Payments on Mosaic/ IBC	Consideration of specific process and controls within the systems.	2, 3
Children's Services	Supporting People Claims	Continuation from Q1 - review and approval of claims for Supporting People funding.	3
Children's Services	Movement of Sharepoint Data	Advisory support not required in 2020/21. To consider quality and accuracy of data following move.	3
Children's Services - Schools	Schools to be confirmed	Financial control and governance review.	3
Economy	Service Charges	Targeted review in 2020/21. Potential larger scope review later in 2021/22.	3
Economy	Leaseholder Debt	Potential review later in the year on the accuracy, level and management of debt.	1, 3
Economy	Gas Safety	Due diligence of checking contractors' work.	2, 3, 5

Appendix 2

Department	Review	Potential Coverage	Risk*
Economy	Fire Safety	Cyclical review due.	2, 3, 5
Economy	Capital Projects – Post Completion Record Keeping	Particular focus on warranties.	2, 3
Economy	Lift Maintenance	Significant programme of works. No recent audit coverage in this area.	2, 3, 5
Economy	HRA Cost Apportionment	Accuracy of collecting and apportioning staff costs to the HRA.	n/a
Economy	Capitalisation of Works	Consideration of best practice including comparisons with other local authorities.	n/a
Economy	Housing Repairs	New repairs model (contractors), scope to be agreed.	3
Environment	NNDR	Annual testing from 3-year rolling scope	3
Environment	Council Tax	Annual testing from 3-year rolling scope	3
Environment	Housing Benefits	Annual testing from 3-year rolling scope	3
Environment	Resident Access Programme	Programme delayed. Consider scope later in the year.	2, 3
Environment	Hammersmith Bridge	Involvement with project team.	3, 4
Environment	FOIs, SARs, Members & MPs Enquiries	Dependent on outcome of 2020/21 audit in this area.	3
Environment	Registrar Service	To consider appropriate coverage once demands from Covid-19 have reduced.	1, 3
Resources – Talent, Transformation and Inclusion	Staff Performance Management	Controls and compliance.	Various
Resources – Talent, Transformation and Inclusion	Pensions Administration	Advisory assistance when transferring to new provider.	4
Resources - Legal	Disrepair Legal Claims	Will involve Economy and Insurance and timing to be agreed.	3
Resources – Digital	Access & Asset Management	Q2 – Deferred from 2020/21. To include the starters and leavers process.	2
Resources – Digital	IT Audit Needs Assessment	Q3 – to review priorities, risks and assurances and prepare a plan of audit activity in the coming year.	2