

	London Borough of Hammersmith & Fulham (AUDIT, PENSIONS AND STANDARDS COMMITTEE) 11 February 2015
TITLE OF REPORT	
Internal Audit Annual Plans 2015/16year	
Open Report	
For Information	
Key Decision: No	
Wards Affected: None	
Accountable Executive Director: Jane West – Executive Director of Finance and Corporate Governance	
Report Author: Geoff Drake – Senior Audit Manager	Contact Details: Tel: 0208 753 2529 E-mail: geoff.drake@lbhf.gov.uk

1. EXECUTIVE SUMMARY

- 1.1. This report summarises internal audit approach used to develop the Internal Audit plans for the 2015/16 year as well as providing the audit plans.

2. RECOMMENDATIONS

- 2.1. To note the 2015/16 year Internal Audit plans

3. REASONS FOR DECISION

- 3.1. To enable the delivery of the audit plans to start from 1 April 2015.

4. INTRODUCTION AND BACKGROUND

- 4.1. This report explains the process for developing internal audit annual plans and provides the 2015/16 year Internal Audit plans for the Committee to note and approve.
- 4.2. The key document for consideration by the Committee is the Internal Audit plans provided at Appendix B.

5. PROPOSAL AND ISSUES

5.1. Internal Audit Planning Process

- 5.1.1. The Initial stage of the planning process for the 2015/16 year was to develop and update the audit universe, which lists all the potential auditable areas within the organisation. An extract from this document is provided as an example at Appendix A for information.
- 5.1.2. At the same time a list of all the entries in the corporate and departmental risk registers that have a medium or high inherent risk rating were listed for consideration for the audit plans. As the risk registers are already reported to Committee separately a copy of this schedule has not been provided here.
- 5.1.3. These two documents were evaluated to consider which areas should go forward into an initial draft plan, taking into account risk, materiality and whether the area has been audited in the last three years. Some of the selected items are standing entries in audit plans because they are inherently always high risk to the council. These include gas safety, financial management, and schools. Other standing entries are for the areas of procurement/contracts and project management, to ensure that contracts and projects are always selected to audit.
- 5.1.4. The initial H&F draft audit plan was produced, incorporated into this was the draft audit plans for the tri-borough and bi-borough audits proposed to be undertaken. This extended plan was discussed with departments to get their feedback and the plan was updated taking into account the feedback from departments to produce a final draft which is the basis for the plan at Appendix B. A similar document will be taken to each of the Internal Audit Committees of the three councils.

5.2. Internal Audit Plan 2015/16 year

5.2.1. As already stated, the draft Internal Audit plan for the 2015/16 year is provided at Appendix B. The plans take into account the evaluation undertaken by Internal Audit, the coordination of audit coverage on a bi- and tri-borough basis, and feedback from departments in relation to the originally planned audit coverage. This is presented to the Committee for their approval.

5.2.2. The plan will continue to be developed as further evaluation of some areas is still under way. Any major update on the current plan will be reported to the next Committee meeting. Changes to the plan will be reported to the Committee as the year progresses, in line with already existing reporting arrangements.

6. OPTIONS AND ANALYSIS OF OPTIONS

6.1. Not applicable

7. CONSULTATION

7.1. Not applicable

8. EQUALITY IMPLICATIONS

8.1. Not applicable

9. LEGAL IMPLICATIONS

9.1. Not applicable

10. FINANCIAL AND RESOURCES IMPLICATIONS

10.1. Not applicable

11. RISK MANAGEMENT

11.1. Not applicable

12. PROCUREMENT AND IT STRATEGY IMPLICATIONS

12.1. Not applicable

**LOCAL GOVERNMENT ACT 2000-
LIST OF BACKGROUND PAPERS USED IN PREPARING THIS REPORT**

No.	Description of Background Papers	Name/Ext. of Holder of File/Copy	Department/ Location
1.	Full supporting documents for Internal Audit reports planning	Geoff Drake Ext. 2529	Corporate Services, Internal Audit Town Hall King Street Hammersmith W6 9JU

LIST OF APPENDICES:

Appendix A Extract from the Internal Audit Universe

Appendix B Draft Internal Audit Plan 2015/16

Appendix A

Extract from the Internal Audit Universe

Department	System	2010/11	11/12	12/13	13/14	14/15
CORPORATE SERVICES	Annual Governance Statement	R	R	R W	R W	
	Business Intelligence					
	Capital Programme and Monitoring	W		W		
	Corporate Governance	R	R H	R H	H	
TTS						
	Budgetary Control and Financial Management					
	Trading Accounts					
	Borough research					
	Regeneration: King Street and Civic Offices					S
	Grant: Development Control Return (annual return)				H	
	Improvement Grants, loans and other assistance					
	Grant Claims		W		W	
	Grant Funding - Management			W		
	S106 Gain	W		W	W	
	Section 106				H	
	Asset management planning/ civic buildings/estate					
	Corporate health & safety					Bi
	Legionella	R				
	Commercial Property Management		R			

Key

R – RBKC audit; W - WCC audit; H – H&F audit; Bi – Bi-borough audit (LBHF and RBKC)

APPENDIX B

Draft Internal Audit Plan 2015/16

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
ASC			
	Departmental Governance	Tri-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - Structures and delegations - information sharing protocols, - risk management and assurance - Scrutiny by senior management and Members of each council
	Community Independence Service	Tri-borough	Possible audit coverage may include both the audit of the new procedures and controls plus, auditing outcomes and success against established criteria.
	Transitions	Tri-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - service funding - production of plans - decision-making.
	Continuing Healthcare Funding	Tri-borough	This should consider coverage of governance issues such as managing the NHS to get the outcomes wanted.
	Joint commissioning	Tri-borough	
	Programme management: Customer Journey	Tri-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - Programme governance - monitoring - change control - benefits management - risk/issues management - demand management
	Homecare	Tri-borough	Audit coverage to include procurement and/or contract management arrangements of key contracts.
	Homecare electronic monitoring	Tri-borough	Audit coverage to include procurement and/or contract management arrangements of key contracts.
	Care Act	Tri-borough	Implementation from 1/4/2015, plus preparation for second phase due 1/4/2016. Mitigations include mapping interdependencies between programmes and projects, follow national prog office tools and guidance, Care Bill Board, charging workstream. Possible scope to include service delivery of those elements due in place from 1/4/15, review of key programmes and projects and gap analysis against aspects of Care Act requirements

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Mental Health Team Partnerships	Tri-borough	<ul style="list-style-type: none"> - Governance Arrangements - Service objectives and planning - Performance Management and Monitoring - Financial Management
Public Health			
	Departmental Governance	Tri-borough	Governance arrangements, information sharing protocols, role of Members scrutiny of partners risk management undertaken by Scrutiny Committees of each council
	Business planning	Tri-borough	<p>Director and Senior Project Manager to develop a savings plan detailing assumptions with factual information. Strategic business plan.</p> <p>Scope to include:</p> <ul style="list-style-type: none"> - Development and approval of plans - Supporting Information - Links to Corporate objectives and savings targets - Monitoring and Review - Risk Management
	Joint strategic needs assessments	Tri-borough	Collation of evidence, consultation, options assessment, production of reports, delivery of strategies
	Commissioning and contracts: obesity contract	Tri-borough	Identification of procurement needs, development of procurement plans, Audit coverage to include procurement and/or contract management arrangements of key contracts.
	Commissioning and contracts: Cardiovascular contract.	Tri-borough	Identification of procurement needs, development of procurement plans, Audit coverage to include procurement and/or contract management arrangements of key contracts.
	Service delivery audit: Sexual health	Tri-borough	Identification of procurement needs, development of procurement plans, Audit coverage to include procurement and/or contract management arrangements of key contracts.
	Service delivery audit: Drugs and alcohol abuse	Tri-borough	Identification of procurement needs, development of procurement plans, Audit coverage to include procurement and/or contract management arrangements of key contracts.
CHS			
	Departmental governance	Tri-borough	Governance arrangements, information sharing protocols, role of Members scrutiny of partners risk management undertaken by Scrutiny Committees of each council
	Children's and Families Act implementation	Tri-borough	Review key programmes and projects and gap analysis against aspects of the Children & Families Act requirements.

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Fostering	Tri- borough	Areas to consider: <ul style="list-style-type: none"> - Service objectives; - Governance; - Statutory compliance; - Stakeholder engagement/ multi-agency working; - Marketing/ awareness; - Casework; - Data protection; - Assessments; - Financial assessments and controls over payments; - Budgetary control; Cost apportionment & management.
	Adoption	Tri- borough	Areas to consider: <ul style="list-style-type: none"> - Service objectives; - Governance; - Statutory compliance; - Stakeholder engagement/ multi-agency working; - Marketing/ awareness; - Casework; - Data protection; - Assessments; - Financial assessments and controls over payments; - Budgetary control; Cost apportionment & management.
	Leaving care	Tri- borough	Areas to consider: <ul style="list-style-type: none"> - Funding; - Planning & decision making.
	Safeguarding	Tri- borough	Review changes in operational processes (Early Years, Single Front Door, Multi-Agency Safeguarding Hub).
	Troubled families	Tri- borough	Areas to consider: <ul style="list-style-type: none"> - Identifying and recording families for inclusion; - Qualitative and quantitative Reporting against objectives - Budget management - Management of risk - Retention of records Verification of collected and reported data.
	Schools health and safety compliance	Tri- borough	To consider: <ul style="list-style-type: none"> Service objectives; Compliance with legislation and local regulation; Performance management (inspections, data analysis, support offered etc); Management Information; Budgetary control
	Procurement: School meals contract	Tri- borough	To consider: <ul style="list-style-type: none"> - Vertical review of one procurement contract; - Contract management.

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Procurement: Summer works	RBKC only	To consider: - Vertical review of one procurement contract; - Contract management.
	Schools performance	Tri- borough	Likely audit scope to include: Service objectives; Compliance with legislation and local regulation; Performance management (inspections, data analysis, support offered etc); Stakeholder engagement; Management Information; Budgetary control
	Departmental performance management	Tri- borough	Possible coverage to include compliance with corporate policies and procedures in relation to staff performance management
	Avonmore Primary School	LBHF only	- Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Brackenbury Primary School	LBHF only	- Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Fulham Primary School	LBHF only	- Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Greenside Primary School	LBHF only	- Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Kenmont Primary School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	New Kings Primary School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Sullivan Primary School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	All Saints C of E Primary School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Pope John RC Primary School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	St Mary's RC Primary School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	St.Stephen's C of E Primary School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Cambridge School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Wood Lane High School	LBHF only	<ul style="list-style-type: none"> - Governance and Leadership - Financial Management - Procurement - Staff Expenses & Petty Cash - Income - Payroll - Head Teachers Pay - Assets and Inventory - Leasing - Unofficial Funds
	Family Centre, 1 Ashkam Road	LBHF only	<ul style="list-style-type: none"> - Policies, Procedures & Legislation - Referrals - Risk Assessments - Staffing (including DBS Checks) - Procurement and Petty Cash - Client Monies - Inventory and Stocks - Performance Management
			-
IT			
	Information Governance / Data Risk and Loss Prevention	Tri-borough	Review measure taken to limit data loss and use of third party tools / external emails to receive / send secure docs

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Mobile Device Management Solution	Tri-borough	Implementation of Airwatch and other similar solutions across TriB for mobile devices
	Security Incident Management	Tri-borough	Triborough arrangements for incident management sharing of knowledge and lessons learned
	Cyber Security	Tri-borough	Approach to cyber security, utilise checklist provided to assess level of compliance with best practice
	IT Governance and Strategy	Tri-borough	Revisit of governance and strategy review undertaken in 2013
	Cloud Services and Solutions	Tri-borough	Development / use of Cloud Service Solutions following on from 2014/15 audit
	Managed Services IT audits various	Tri-borough	Various IT audits related to MSP programme
	Network Security	Tri-borough	TBC
	Server Infrastructure	Tri-borough	TBC
	Shared Apps Programme	Bi-borough	Review of shared apps implementation for bi borough services incl Parking Environment Services
	Parking System Implementation	Bi-borough	Application review of newly procured system
	IT Project Management	RBKC only	System and process review of IT projects
	Third Party Remote Access to Council Systems	RBKC only	Review of controls over access to council information and data by external third parties
	Software Licensing	RBKC only	Compliance review with software licencing requirements
	Disaster Recovery Arrangements	RBKC only	DR and BC arrangements for council network and business critical applications
	Print Service	RBKC only	Printing cost management including recharges
	IBS Housing System (Temp Accom)	RBKC only	Housing system IT application
	Accolaid System	RBKC only	Planning Environmental Services IT application

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	IT Asset Deployment incl recharges	RBKC only	Management of IT assets incl recharges across Bi and TriB
	IDOX system hosted	LBHF only	Review of locally hosted document management system confirm scope with J Hudson
	Third Party Remote Access to Council Systems	LBHF only	Review of controls over access to council information and data by external third parties
	Software Licensing	LBHF only	Compliance review with software licencing requirements
	Housing applications	LBHF only	Various systems including rents
	Internet monitoring	Tri-borough	TBC
TTS			
	Highways maintenance and footpaths	Bi-borough	To cover planned and reactive road repairs and maintenance Potential audit scope to include: - identifying requirements (eg condition survey, public reporting) - maintenance plans, linked to funding - monitoring delivery and quality identification of potential repairs - prioritisation and timing - delivery and quality
	EH: Commercial Services Health & Safety and Food safety	Bi-borough	Audit scope may include: - identification of premises - training and education - programme of visits and reporting - follow up of failed visits - complaints handling and investigation

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Building Control	LBHF only	<p>Internal Audit of the procedures and controls in place in Building Control to ensure that new buildings and refurbishment projects notified to the Council are constructed in accordance with Building Regulations, and to provide management with assurance of Compliance with statutory requirements and Departmental policies and procedures, and Completeness and accuracy of records.</p> <p>Audit scope may include: Policies and Procedures Public Awareness Dangerous Structures Compliance with Building Regulations Building Control charges</p> <p>To possibly include comparison of charges with other adjoining authorities</p>
	Building Control	RBKC only	<p>Internal Audit of the procedures and controls in place in Building Control to ensure that new buildings and refurbishment projects notified to the Council are constructed in accordance with Building Regulations, and to provide management with assurance of Compliance with statutory requirements and Departmental policies and procedures, and Completeness and accuracy of records.</p> <p>Audit scope may include: Policies and Procedures Public Awareness Dangerous Structures Compliance with Building Regulations Building Control charges</p> <p>To possibly include comparison of charges with other adjoining authorities</p>
	Pothole Fund Grant	LBHF only	Audit certification of grant fund return
	Licensing: Premises	Bi-borough	<ul style="list-style-type: none"> - Policies and Procedures - Application Processing - Income Collection and Debt Recovery - Enforcement - Performance Management - Budgetary Control
	Total Facilities Management	Tri-borough	Possible audit coverage may include the management of LINK, and contract management of the Amey contract
ELRS			

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Recycling and waste reduction	Bi-borough	Mitigations include set up of waste innovation group, regular sampling of waste, vigorous enforcement, accessible smart banks, small electrical items recycling and other recycling facilities. Close monitoring of contamination levels, regular use of clear sacks and education campaign, investigate incidents, Waste Innovation Group set up.
	Trade Waste	Bi-borough	Audit scope may include: Fee setting Income and charging Service delivery Anti-fraud arrangements
	Grounds maintenance contracts	Bi-borough	<ul style="list-style-type: none"> - Contract Formalities - Schedule of Works - Ad Hoc Works - Payments - Performance Monitoring - Budgetary Control
	Registrars	LBHF only	Audit scope may include: Income and expenditure Controlled stationery Handling applications Booking weddings Issuing certificates
	Coroners and Mortuary	LBHF only	Possible audit coverage may include: Policies and procedures Secure storage Personal property Income Case management Payments Financial management
	Service review: to be agreed	Bi-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - Implementation plans - Prioritisation of actions - Tracking of delivery of benefits - Effective implementation of recommendations
	Service review: to be agreed	Bi-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - Implementation plans - Prioritisation of actions - Tracking of delivery of benefits - Effective implementation of recommendations
	Service review: to be agreed	Bi-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - Implementation plans - Prioritisation of actions - Tracking of delivery of benefits - Effective implementation of recommendations
	Arts	RBKC only	Governance, budgetary control

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
Corporate Services			
Corporate			
	Tri-Borough governance and decision-making	Tri-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - Structure and organisation of boards - Boards' terms of reference and decision making - Reporting to boards
	Grants income	Tri-borough	Coverage may include policy and procedures, identification of opportunities and raising of bids where appropriate, receipt and allocation of funds, setting objective/benefits related to the funding, monitoring and reporting on spend, delivery and performance.
	Business Rates retention Scheme	LBHF only	Strategy, policies and Procedures Processes in place for identifying and calculating retention / liability.
	Corporate and Partnership Governance	LBHF only	Coverage to be selected from the three year rolling scope
	Corporate and Partnership Governance	RBKC only	Annual coverage of the governance arrangements to include corporate structures, committee structures, policies and procedures, formal delegation of powers, etc.
	Corporate and Partnership Governance	WCC only	Annual coverage of the governance arrangements to include corporate structures, committee structures, policies and procedures, formal delegation of powers, etc.
	Risk management	Bi-borough	To be selected from the scope under comments
	Election expenses: General election	LBHF only	<ul style="list-style-type: none"> - Setting the Election Budget - Budget Monitoring and Reporting - Payments to Contractors and Suppliers - Payments to Staff - Preparation and Submission of Claim Form
	PREVENT	LBHF only	<ul style="list-style-type: none"> - Governance - Expenditure - Financial Management - Performance / Outcome Monitoring
	Staff taxi service	Bi-borough	Possible audit coverage may include: <ul style="list-style-type: none"> - Procurement and contract management of service - availability and awareness of service - value and use of service
	Departmental performance management	Tri-borough	Possible coverage to include compliance with corporate policies and procedures in relation to staff performance management
Finance	Accounts receivable (Debtors)	Tri-borough	Key financial system audit (new Managed Services system)

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Accounts payable (Creditors)	Tri-borough	Key financial system audit (new Managed Services system)
	General Ledger	Tri-borough	Key financial system audit (new Managed Services system)
	Budgetary control and financial management	Tri-borough	Key financial system audit (new Managed Services system)
	Managed Services: Intelligent Client Function	Tri-borough	Audit of the governance and oversight structures in place within the intelligent client function.
	NNDR	LBHF only	Key financial system
	CTax	LBHF only	Key financial system
	Housing Benefit	LBHF only	Key financial system
	NNDR	RBKC only	Key financial system
	CTax	RBKC only	Key financial system
	Housing Benefit	RBKC only	Key financial system
	NNDR	WCC only	Key financial system
	CTax	WCC only	Key financial system
	Housing Benefit	WCC only	Key financial system
HR	Payroll	Tri-borough	Payroll Transactions and Records Starters Leavers Amendments Payments
	Recruitment and selection	Tri-borough	Policies and Procedures Authority to Recruit Shortlisting and Selection Pre-employment checks
	Sickness absence management	Tri-borough	Policies and Procedures Recording, Certification Short Term Sickness Long Term Sickness Sickness Monitoring and Reporting
	DBS	LBHF only	Audit of the processes for the identification of officers needing DBS clearance, applying for coverage, receipt and confirmation of results, dealing with failures, renewals.

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	DBS	RBKC only	Audit of the processes for the identification of officers needing DBS clearance, applying for coverage, receipt and confirmation of results, dealing with failures, renewals.
	Performance related pay	Tri-borough	Review of the processes to approve schemes, their in-year management, assessment and calculation of rewards.
Procurement	Vertical audits	LBHF only	<ul style="list-style-type: none"> - Strategic Assessment and Business Justification; - Contract Strategy; - Market Building; - Delivery/Procurement Strategy; - Selection of Contractors / Service Providers; - Procurement and Award of Contract; - Form of Contract and Contract Conditions
	Contracts register	Tri-borough	<ul style="list-style-type: none"> - Policies and Procedures - Identifying Contracts to be included on the Register - Quality of Information and Completeness of the Contracts Register - Management Reporting
	Spot purchasing	Tri-borough	Needs analysis, contracting, purchasing, payment, monitoring of benefits
H&F Direct (LBHF only)	Call centre administration	LBHF only	<p>Where this outsourced scope would cover contract management.</p> <p>Contract Formalities Contract Monitoring and Performance Management Payments Budget Management Value for Money</p>
	Concessionary fares, taxicards, blue badges	LBHF only	Possible audit coverage may include: Policy and procedures: applications, assessments, approvals/rejections, issue of tickets, terminations, monitoring use, anti-fraud
HRD			
	Regeneration and Economic development	LBHF only	Possible audit coverage could include: Projects progress; control and management of projects; capacity to deliver
	MITIE	LBHF only	Possible audit coverage could include: Contractor performance management; residents feedback, delivery of expected benefits; achievements of additional benefits expected from the contract; accurate reporting of KPIs by contractor
	Garages	LBHF only	<ul style="list-style-type: none"> - Policies, Procedures and Guidance - Applications and Maintenance of Waiting List - Allocation of Garages - Income Collection and Deb Recovery - Monitoring

Dept	Subject	Tri- bi- or Single Borough Audit	Potential scope
	Right to Buy	LBHF only	Receipt of applications, assessment of validity, anti-fraud checking, decision-making and notification, enacting decisions
	Terminations, transfers and exchanges	LBHF only	Policy and procedures, Receipt of applications, assessment, decision-making, notification, enacting decisions
	Housing rents	LBHF only	Annual uprating, billing, automated payments and payment options, collection and allocation, debt management
	Housing Revenue Account management	LBHF only	To cover compliance with policies and procedures and monitoring arrangements.
	Strategic Housing Stock Options Appraisal	LBHF only	2 audits - One of the options appraisal/ consultation process including complaints management. Then if stock is to be transferred an audit of that process.
	Gas safety: temporary accommodation	LBHF only	<ul style="list-style-type: none"> - Identification of Required Visits - Completion of Inspections - Variations - Work Requests - Performance Management and Quality Assurance
	Section 20 Agreements	LBHF only	<ul style="list-style-type: none"> - Identification of S20 Requirement - Processing of S20 Agreements