



INTERNAL AUDIT PLAN 2021-22

London Borough of Southwark

Draft for Discussion

Presented to the Audit, Governance and Standards Committee

8 February 2021



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1. AUDIT RISK ASSESSMENT

1.1 Background

BDO LLP has been appointed as internal auditors to the London Borough of Southwark to provide the Council with assurance on the adequacy of internal control arrangements, including risk management and governance. Our role at the Council will also be aimed at helping management to improve risk management, governance and internal control, so reducing the effects of any significant risks facing the organisation.

We report to the Strategic Director of Finance and Governance, as the Council's section 151 officer, on an operational basis. The Engagement Partner, Greg Rubins, is the Council's Chief Audit Executive.

Responsibility for the Council's internal control arrangements remains fully with management, who should recognise that internal audit can only provide 'reasonable assurance' and cannot provide any guarantee against material errors, loss or fraud.

Our risk based approach to Internal Audit uses the Council's own risk management process and risk register as a starting point for audit planning as this represents the client's own assessment of the risks to it achieving its strategic objectives.

The extent to which we can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Council's own risk management arrangements. In estimating the amount of audit resource required to address the most significant risks, we have also sought to confirm that senior management's own assessment of risk accurately reflects Southwark Council's current risk profile. In drafting the plan and strategy, we mapped the audits to the corporate risk register and departmental risk registers to confirm adequate work was being undertaken on key risk areas.

1.2 Planned approach to internal audit 2021-22

The proposed Internal Audit programme for 2021-22 is shown from page 10, with an indicative strategic plan for 2022-23 and 2023-24 shown from page 21, along with previous years' audits for reference.

To prepare the internal audit plan, we have met with the chief officer's team and the senior management teams for each of the Council's departments.

Overall, the plan is set within the context of a multi-year approach to internal audit planning, such that all areas of key risks would be looked at over a three to five year audit cycle. For 2021-22, there is also a focus on ensuring that audit work not completed in 2020-21 due to the Covid-19 pandemic is prioritised, where this is still appropriate. The impact of the pandemic will also be routinely considered through our audit work. Additionally there will be a series of service reviews to support chief officers where there are changes in senior management and operational practices.

The plan is presented as a draft for discussion by the Audit, Governance and Standards Committee at the meeting on 8 February 2021. We would welcome your views on the plan and any areas that you would consider relevant for inclusion. A final version of the plan will be circulated under the email protocol.

1.3 Individual audits

When we scope each review, we will reconsider our estimate for the number of days needed to achieve the objectives established for the work and to complete it to a satisfactory standard in light of the control environment identified within the Council.

In determining the timing of our individual audits we will seek to agree a date which is convenient to the Council and which ensures availability of key management and staff.

As we undertake planning for each audit, we will continue to work with the Council's anti-fraud team to identify areas to include to provide assurance on the management of the risk of fraud.

1.4 Variations to the Plan

We will keep the programme under continuous review during the year and will introduce to the plan any significant areas of risk identified by management during that period.

Where changes to the planned audits are required during the year, these will be agreed with the departmental directors and the Strategic Director of Finance and Governance and reported to the Audit, Governance and Standards Committee.

We also review the three year strategic plan each year to ensure we remain aware of your ongoing risks and opportunities. Over the coming pages we have mapped your key risks along with the audit work we are undertaking, demonstrating we are focussing on your most important issues.

As such our strategic audit programme follows the risks identified during our planning processes and confirmed via discussions with the strategic directors and their management teams.

2. MAPPING THE COUNCIL'S CORPORATE RISKS TO THE INTERNAL AUDIT STRATEGIC PLAN

Ref.	The Council's Corporate Risk Register Risks	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22	2022-23	2023-24
CR1	The continued uncertainty regarding local government funding beyond 2019-20 presents the s.151 officer with a challenge in terms of being able to recommend balanced budget proposals which meet the Council's priorities and ambitions.		Financial planning & budget monitoring	Key financial controls audits Service reviews	Service reviews	
CR2	The cessation of or significant reduction in a council support service including key infrastructure now and in the future causes disruption to a range of front line and back office service delivery across the council arising especially as a consequence of budget reductions.				Capital programme management	
CR3	The increasing need for and cost of demand led services such as social care, social housing, No Recourse to Public Funds and temporary accommodation results in significant overspends against budget.	No recourse to public funds	Direct payments All age disability service	Continuing healthcare Older people's services Temporary accommodation Covid 19 expenditure	Mental health services	
CR4	Delays in paying claimants Universal Credit during the transition to it results in housing rent and other personal debt, and	Housing benefits		Housing benefits		Housing benefits

Ref.	The Council's Corporate Risk Register Risks	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22	2022-23	2023-24
	increased demand for other council services and consequential unfunded pressures.					
CR5	Core business systems may become unavailable for prolonged and unpredictable periods of time across the whole council, impairing service delivery performance and impacting on resident satisfaction, the reputation of the council and staff motivation.	-	-	IT disaster recovery and BCP	-	
CR6	Unforeseen events and/or adverse public reaction to Council programmes results in the failure of (or the serious delay to) key regeneration or direct delivery projects causing damage to the Council's ability to meet the borough's long term housing and investment needs and resulting in short term financing or funding implications for the Council.	Regeneration programme	New housing programme		Regeneration programme	
CR7	The housing market in London adversely impacts on the council's financial arrangements and its ability to manage temporary accommodation, homelessness and housing investment.	TMOs Homelessness Major works	TMOs Housing Allocations	TMOs Temporary accommodation	TMOs Statutory disrepairs	TMOs
CR8	An emergency occurs which affects critical services and the council's ability to deliver business as usual.	-	-	Covid19 expenditure Covid19 review (Children and Adults Services) Emergency planning	-	

Ref.	The Council's Corporate Risk Register Risks	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22	2022-23	2023-24
				Key financial systems reviews		
CR9	Legislative changes and issues arising from Brexit affecting the Council's and its partners' ability to meet the demand for services and/or take advantage of opportunities and/or deal with increased threats due to lack of capacity leading to reduced performance and increasing costs.	-	-	-	-	-
C10	The data held and managed by council departments and its partners is neither appropriately shared nor used in an optimal way, hindering possible improvements and efficiencies in service delivery and resulting in potential risks to service users or employees.	Records management	Contact centre	Data protection / GDPR	-	-
CR11	Process, control, or management failure particularly during periods of significant change and ongoing funding reductions leads to a fraudulent activity resulting in financial consequences for the council.	Key financial systems audits Mosaic payments	Key financial systems audits Financial planning & budget monitoring Fraud protocols Mosaic payments	Key financial systems audits Mosaic payments	Key financial systems audits Mosaic payments	Mosaic payments
CR12	Failure to ensure management action is taken, so that appropriate capacity and skills to deliver change are maintained through periods of reorganising and downsizing, which results in knowledge gaps, poor handover of contract management responsibilities or other consequences.		Contracts register	Senior management restructure, skills and capacity Service reviews	Service reviews	

Ref.	The Council's Corporate Risk Register Risks	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22	2022-23	2023-24
CR13	Failure on the part of the council or its partners to properly adhere to data processing legislation / regulation, which results in breaches when data is shared inappropriately leading to risk to individuals, ICO intervention and consequential financial penalties and reputational damage.	Records management	-	Data protection / GDPR		
CR14	Failure to invest appropriately in the maintenance or management of the council's assets or a sudden and unforeseen event which may give rise to unacceptable future liabilities.	-	-	Commercial property portfolio Facilities management	-	
CR15	Due to the rapid evolution of cyber security threats, the council and its partners may not be able to prevent an attack on infrastructure in an effective or timely manner, resulting in a breach of security.	Shard ICT service	Cyber security	Cloud security Network security	-	
CR16	Failure to provide adequate provision of protection of staff, elected members, residents and all relevant stakeholders leading to their safety being compromised.	-	Tree management Travel assistance	Health and safety Youth offending service		
CR17	Service failure of a key provider or partner resulting in the council being held to account for the service delivery failure and having to step in to supply the service at additional cost and with resulting potential reputational damage.	Management of fairer future policy with regards to procurement	-	Management of fairer future policy with regards to contracts	Supplier resilience	-

Ref.	The Council's Corporate Risk Register Risks	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22	2022-23	2023-24
CR18	Difficulties in delivering an ambitious Council plan and service commitments in the current climate, resulting in adverse reputational impact.	-	-	Council plan	-	
CR19	Failure to adapt to the impact of climate change and the climate emergency result in the council being unable to deliver effectively in line with its climate emergency strategy.	-	Climate emergency strategy	-	-	

3. INTERNAL AUDIT OPERATIONAL PLAN 2021-22

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
Chief Officers Team Reviews					
COT1	Senior management restructure, skills and capacity	Chief Officers Team	15	TBC	Assurance on the adequacy of the arrangements for the restructure of the Council's senior leadership team, to include roles and responsibilities, skills and capacity and succession planning such that the Council's plan and priorities can be delivered successfully.
COT2	Council plan delivery	Chief Officers Team	20	Q4	A review of the governance and reporting on the refreshed Council plan, and the controls in place to support the successful delivery of the plan and associated KPIs.
COT3	Covid-19 expenditure	Strategic Director of Finance and Governance	15	Q1	Assurance on the governance, reporting and controls in place with regards to Covid-19 related expenditure, to include both grants awarded by the Council and other expenditure claimed from DCLG.
Total			50		
Chief Executive's Department					
CX01	Emergency planning	Head of Chief Executive's Office	15	Q3	Review of the emergency planning response and arrangements in place at the Council, including clarity of the roles and responsibilities across the Council and with other agencies, along with the impact of the response to Covid-19 on working practices and resilience.
CX22	Commercial property portfolio	Director of regeneration	15	Q1	A review of the effectiveness of the new IT system for managing the Council's commercial property portfolio. We will also consider the controls and information flows for the management of debtors and arrears.
Total			30		

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
Children's and Adults Services Department					
<u>Adult Social Care</u>					
CAS07	Older people's services	Director of Adult Social Care	15	Q2	To provide assurance on the adequacy and effectiveness of the operational management across older people's services. Specific scope to be agreed.
CAS12	Continuing healthcare	Director of adult social care	15	Q4	Assurance that the Council's practice and processes fit with its responsibilities under the national framework for NHS Continuing Healthcare and NHS-funded Nursing Care, and that the Council has worked collaboratively with the CCGs when reviewing processes.
<u>Children's Social Care</u>					
CAS22	Troubled families grant	Director of Children's Social Care	15	Quarterly	Confirmation for a sample of 10% of claims of eligibility under the Council's troubled families' outcomes plan. The scheme may change during 2021-22, the internal audit approach will be updated accordingly.
CAS23	Children's quality assurance unit	Director of Children's Social Care	15	Q2	Assurance over the framework for carrying quality assurance reviews, including planning, documenting, reporting and follow up of issues identified, and collating issues and lessons learned.
CAS28	Youth offending service and youth violence	Director of Children's Social Care	15	Q1/Q2	A review of the Council's response to the issue of community harm and youth violence, including consideration of the Community Harm Hub (following the Southwark Extended Learning Review) and reference to the localised Brandon Estate. A second inspection is due in 2021-22, therefore the audit will feed into the preparedness for that.
<u>Commissioning</u>					
CAS34	Contract management	Director of Commissioning	15	Q3	A review of the adequacy and effectiveness of the contract management structure in respect of social care services, to provide assurance that due process is followed and contract management is effective such that services are provided to the expected quality and cost.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
Education					
CAS42	Home to school transport	Director of Education	15	Q3	A review of the adequacy and effectiveness of home to school transport provision, including identifying and approving needs, contracting, payment and monitoring. Appropriate timing will be agreed to take account of the procurement of the new bus contract.
CAS49	Departmental response to schools in financial difficulties	Strategic director of children and adults / Director of education	20	Q1	A review of the Council's approach to identifying, supporting and agreeing action with regards to schools in financial difficulty, heading towards deficit and supporting deficit recovery plans.
Department Wide Audits					
CAS63	Mosaic operational audit / payments	All Directors	15	Q4	Processes and controls leading to the payments generated via Mosaic, and the completeness of information held on the system. Specific areas of coverage to be determined at the time of scoping. As a fundamental system of the Council, this is an annual audit.
CAS65	Covid-19 response and operational models	Childrens and Adults Board	30	Q1	Review of the impact of Covid-19 on operational practices, the adequacy and effectiveness of new operational models and the changes made and the extent to which written operational models reflect actual practice.
Total			170		
Schools					
SCH	Schools internal audit plan	Director of education	125	Ongoing	Internal audit of schools' governance and financial systems and controls, covering areas such as budget management, deficit recovery plans, procurement and purchases, payroll and income. All schools are subject to an internal audit at least once in every four years, the nature of the audit is determined in discussion with the Director of Education, finance and school improvement teams. A follow up audit is carried out for those schools that receive a limited assurance opinion.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
					The days also include time for working with the Council in delivering training and awareness to head teachers and school business managers.
Total			125		
Environment and Leisure Department					
<u>Highways</u>					
EL01	Highways maintenance	Director of Environment	15	Q4	Assurance on the adequacy and effectiveness of the control framework for the contract relating to planning, monitoring, governance and remedial action required with regards to the Council's highways maintenance programme.
<u>Leisure and Culture</u>					
EL02	Library service	Director of Leisure	15	Q2	A review of the operational management arrangements and key controls over the library service, including roles and responsibilities, budget management and income management.
EL03	Leisure services	Director of Leisure	15	Q3	Assurance over the contract management and oversight with regards to leisure facilities in the borough. To include how the impact of Covid-19 on income levels has been reflected in short term and longer term financial plans.
<u>Regulatory Services</u>					
EL23	Licensing	Director of Environment	15	Q2	A review of the controls in respect of licensing, including granting and ongoing review of licences, collection of fee income and monitoring to ensure compliance with legislative and regulatory requirements.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
<u>Communities</u>					
EL36	Tenancy management organisations (TMOs) - cyclical compliance audits	Director of Communities	25	Q1	A review of a sample of two to three TMOs considering financial management, procurement and statutory compliance, including health and safety, fire risk assessment and asbestos.
EL37	Tenancy Management organisations - use of reserves	Director of Communities	15	Q3	A review of the new Use of reserves policy and assurance that this is being complied with by the TMOs.
<u>Traded Services</u>					
EL43	Southwark building services	Strategic Director of Environment and Leisure	20	Q1	An end to end review of the internal repairs process, to include organisational management, performance against KPIs and clarity of cost and charging structures. The review will assess progress with reference to evidence of implementation of the SBS improvement plan.
EL59	Social regeneration framework	Director of Public Health	15	Q3	Review of the Council's change in approach to social regeneration and the extent to which the framework and associated policies have been adopted in practice.
<u>Department Wide Audits</u>					
EL64	Service assurance / change programme reviews	Strategic Director of Environment and Leisure	30	TBC	Time assigned for reviews of specific service areas, including clarity of governance arrangements, roles and responsibilities, capacity. Specific areas for review and timing to be identified prior to the start of the new year.
Total			165		

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
Finance and Governance Department					
<u>Legal Services</u>					
FG01	Electoral register and elections	Director of Law and Democracy	15	Q2	A review of the core processes relating to election management, to ensure that they are well documented, subject to appropriate approval and lessons are learned.
FG04	Member / officer protocol	Director of Law and Democracy	15	Q3	Assurance that the member / officer protocol is reviewed and approved regularly, that it is being operated in practice and cases where it is not working effectively are identified and addressed.
<u>Professional Services</u>					
FG11	Housing Revenue Account	Acting Director of Finance	15	Q2	A review of the controls over the use of the HRA, reconciliation, monitoring and reporting.
<u>Information Governance</u>					
FG22	Pensions administration	Strategic Director of Finance and Governance / Pensions Manager	15	Q3	An annual rolling programme, which commenced in 2019-20: <ul style="list-style-type: none"> - Pension fund management arrangements and controls over flows of monies around the system - Maintenance of records, including policies and procedures, joiners and leavers to the schemes, refunds, contributions (plus AVCs) and annual benefits statements - Pension bank account management and controls - Pensions payments / payroll (new system due to be rolled out) - Admitted bodies.
FG23	Insurance	Strategic Director of Finance and Governance	15	Q2	A review of the Council's framework for insurance, oversight and governance, to be benchmarked for adequacy of cover compared to other London boroughs.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
Department Wide Audits					
FG41	Service assurance reviews	Strategic Director of Finance and Governance	30	TBC	Time assigned for service / operational reviews, including clarity of governance arrangements, roles and responsibilities, capacity, skills base, reliance on agency staff, KPIs, procurement. Coverage of individual reviews not included in the plan above will be determined in discussion with the Strategic Director of Finance and Governance. For the areas in the plan, this will be factored into the scoping discussions. The work will be completed over the course of 18 months, and result in a S151 'transition document' highlighting key challenges.
Total			105		
Key Financial Systems					
KFC01	Council tax	Director of Exchequer Services	15	Q3	Assurance over the adequacy of and compliance with controls in respect of council tax.
KFC02	NNDR	Director of Exchequer Services	15	Q1	Assurance over continuing compliance with controls in respect of NNDR, including a review of fraud risk management in light of Covid-19 related payments.
KFC05	Payroll and HR	Director of Exchequer Services / Head of HR (CEX)	20	Q4	Assurance over the adequacy of and compliance with controls in respect of payroll and benefits to staff.
KFC06	General ledger	Acting Director of Finance	15	Q3	Assurance over the adequacy of the control framework relating to the general ledger, including cost centre management, control account reconciliations, journal transfers and budget virements.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
KFC07	Accounts payable	Director of Exchequer Services	15	Q4	Assurance over the continuing adequacy of and compliance with controls in respect of accounts payable and creditors, including supplier set up and amendments, raising and approval of purchase orders, payment processing and approvals.
KFC09	Housing benefits	Director of Exchequer Services	15	Q3	Assurance over the continuing adequacy of and compliance with controls in respect of housing benefits and universal credits.
KFC10	Suspense account management	Director of Exchequer Services	15	Q1	Assurance over the controls relating to the management of suspense accounts, including roles and responsibilities, monitoring and accuracy and timeliness of transactions cleared from suspense to cost centres.
Total			110		
Housing and Modernisation Department					
<u>Asset Management</u>					
HM01	APEX Asset Management	Director of Asset Management	15	Q4	A review of the controls over the management of compliance inspections (gas, legionella, asbestos) in council owned properties, including planning, monitoring, remedial works and reporting.
HM06	Major Works	Director of Asset Management	15	Q2	Assurance over the delivery of the major works programme, including planning, monitoring quality, timeliness and budgets.
<u>Customer Experience</u>					
HM31	Right to Buy	Director of Customer Experience	15	Q1	Assurance over the adequacy and effectiveness of the new process for buying back right to buy properties from owners and incorporating them into the Council's social housing portfolio.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
HM34	Customer Access Strategy	Director of Customer Experience	15	Q1	Advisory review of the recently approved Customer Access Strategy, considering implementation timeframe, resourcing, roles and responsibilities, governance and monitoring.
<u>Resident Services</u>					
HM43	Housing tenancies	Director of Resident Services	15	Q4	A review of the controls over housing tenancies and the succession of tenancy agreements to provide assurance that they meet legislative and regulatory requirements.
HM46	Temporary accommodation	Director of Resident Services	15	Q2	Assurance over the controls over temporary accommodation, including identification of property, procurement and ensuring it meets required standards.
<u>Facilities Management</u>					
HM51	Facilities management	Head of Facilities Management	15	Q3	A review of the adequacy and effectiveness of the monitoring and oversight of the Council's managed FM contracts with regards to its offices and other serviced buildings.
HM52	Health and safety	Head of Facilities Management	20	Q2	A review of the application of health and safety policies and practices across the Council, following the work recently undertaken by the health and safety remodel project.
Total			125		
IT Audit Plan					
IT01	Network security	Director of IT and Digital Services	20	Q2	A review of the Council's network security arrangements, to be scoped in conjunction with the Council Shared ICT service.
IT02	IT disaster recovery and business continuity planning	Director of IT and Digital Services	20	Q3	A review of the adequacy and effectiveness of the council's IT disaster recovery and business continuity planning in the event of denial of service attacks or critical incident, to be scoped in conjunction with the Council and Shared ICT service.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
IT08	Cloud security	Director of IT and Digital Services	20	Q1	Focus on operational security including governance - framework, specifications, plans; contracts - compartmentalisation, IP, exit, ISO certs; risk management - provider and service, SLAs, location, physical; and security - incident and change management, encryption and user access.
Total			60		
Thematic Audits / Council Wide Reviews					
TR06	Fairer Futures Procurement Framework	Director of Legal Services / Corporate Governance Panel	25	Q1	A review of departmental compliance with the framework, focussing this year on post award contract monitoring, reporting and governance. Identify areas where officers require further training and support to fulfil their obligations under the framework.
TR15	Data protection	Head of Information Governance	25	Q2	A review of the Council's compliance with the requirements of the DP Act and General Data Protection Regulations, with a focus on controls in respect of a higher number of staff routinely working from home and increased use of email correspondence.
TR16	Risk management	Corporate Governance Panel / Risk Champions	25	Q4	A review of the departmental risk management arrangements, including monitoring, recording and assessment of risks and controls, reporting and escalating of risks.
Total			75		

4. INTERNAL AUDIT PLAN SUMMARY 2021-22

Department / Audit Activity	No. of days 2020-21
Chief Audit Executive Role	15
Chief Officer Team Reviews	50
Chief Executive's Department	30
Childrens and Adults Services	170
Environment and Leisure	165
Finance and Governance	105
Housing and Modernisation	125
IT Audits	60
Key Financial Systems	110
Schools	125
Thematic reviews / Council wide audits	75
TOTAL	1030*

** The total time includes general management time for monthly catch up calls with the Strategic Director of Finance and Governance, attendance at Senior Management Team and Corporate Governance meetings, for undertaking overall planning and for follow up work.*

5. INTERNAL AUDIT STRATEGIC PLAN 2021-22 to 2023-24

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
Chief Officer Team Reviews									
COT1	Senior management restructure, skills and capacity	Chief Officers Team					✓		
COT2	Council plan delivery	Chief Officers Team					✓		
COT3	Covid-19 expenditure	Strategic Director of Finance and Governance					✓		
Chief Executive's Department									
CX01	Emergency planning and resilience	Head of Chief Executive's Office	✓				✓		
CX02	Communications and media	Head of External Affairs						✓	
Human Resources									
CX10	Staff recruitment and vetting	Director of HR	✓						✓
CX11	Apprenticeships levy	Director of HR		✓					
Regeneration									
CX21	Major regeneration programmes & projects	Director of Regeneration	✓		✓			✓	
CX22	Commercial property portfolio	Director of Regeneration					✓		
Planning									

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
CX33	Planning applications and s106 agreements	Director of Planning			✓				
CX34	Building control	Director of Planning			✓			✓	
CX35	Movement (Transport) policy	Director of Planning				✓			
CX36	Land charges	Director of Planning	✓					✓	
CX37	Community infrastructure levy	Director of Planning				✓			
Children's and Adults Department									
<u>Adult Social Care</u>									
CAS01	Adult day care provision	Director of Adult Social Care		✓					
CAS02	Client finances	Director of Adult Social Care	✓		✓				✓
CAS03	Appointeeships	Director of Adult Social Care			✓				
CAS04	All age disability service	Director of Adult Social Care				✓			
CAS05	Better care fund (BCF)	Strategic Director of Childrens and Adults		✓					
CAS06	Mental health services	Director of Adult Social Care			✓			✓	
CAS07	Older people's services	Director of Adult Social Care		✓			✓		
CAS08	Safeguarding - adults	Director of Adult Social Care		✓				✓	
CAS09	Social care staff recruitment	Director of Adult Social Care	✓						✓
CAS10	Substance misuse	Director of Adult Social Care	✓			✓			

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
CAS11	Direct payments	Director of Adult Social Care				✓			
CAS12	Continuing healthcare	Director of Adult Social Care					✓		
Children's Social Care									
CAS20	Adoption service	Director of Children's Social Care				✓			
CAS21	Payments to children and families	Director of Children's Social Care			✓				
CAS22	Troubled families grant claims	Director of Children's Social Care	✓	✓	✓	✓	✓	✓	
CAS23	Children's quality assurance unit	Director of Children's Social Care					✓		
CAS24	Foster carers	Director of Children's Social Care	✓		✓				✓
CAS25	Placements - children in care service	Director of Children's Social Care		✓					
CAS26	Safeguarding	Director of Children's Social Care	✓					✓	
CAS27	Legal fees	Director of Children's Social Care		✓					✓
CAS28	Youth offending service	Director of Children's Social Care					✓		
Commissioning									
CAS15	Supported living	Director of Commissioning				✓	✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
CAS31	Community equipment	Director of Commissioning			✓				
CAS33	Commissioning of services	Director of Commissioning		✓					✓
CAS34	Contract Management	Director of Commissioning					✓		
Education									
CAS41	Adult learning services	Director of Education		✓				✓	
CAS42	Home to school transport	Director of Education	✓				✓		
CAS43	Music service	Director of Education		✓					✓
CAS44	Pupil registry systems and school attendance	Director of Education						✓	
CAS45	School admissions	Director of Education				✓			
CAS46	Special educational needs (SEN)	Director of Education			✓			✓	
CAS47	Traded services	Director of Education						✓	
CAS48	Travel assistance	Director of Education				✓			
CAS49	Departmental response to schools in financial difficulties	Strategic Director of Childrens and Adults / Director of Education					✓		
Department Wide Audits									
CAS63	Mosaic operational audit / payments	Children's and Adults Services Directors	✓	✓	✓	✓	✓	✓	✓
CAS54	BUPA overpayments	Strategic Directors of Children				✓			

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
		and Adults Services & Finance and Governance							
CAS65	Covid-19 response and operational models	Childrens and Adults Board					✓		
Schools									
SCH	Schools - cyclical programme*	Director of Education	✓	✓	✓	✓	✓	✓	✓
Environment and Leisure Department									
Highways									
EL01	Highways maintenance	Director of Environment	✓				✓		
EL02	Cleaner, greener, safer programme	Director of Environment			✓				
Leisure and Culture									
EL11	Cemeteries and crematoria	Director of Leisure						✓	
EL12	Library service	Director of Leisure	✓				✓		
EL13	Leisure services	Director of Leisure	✓				✓		
EL14	South Dock marina	Director of Leisure				✓			✓
EL15	Youth service	Director of Leisure		✓				✓	
EL16	Parks	Director of Leisure			✓				✓
EL17	Play service	Director of Leisure			✓				
EL18	Tree management service	Director of Leisure				✓			

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
Regulatory Services									
EL21	CCTV	Director of Environment		✓				✓	
EL22	Enforcement	Director of Environment			✓				
EL23	Licencing	Director of Environment		✓			✓		
EL24	Parking management & estates parking permits	Director of Environment		✓				✓	
EL25	Markets	Director of Environment		✓				✓	
Service Development									
EL31	Corporate energy / greener borough	Director of Environment	✓						
Communities									
EL35	No recourse to public funds	Director of Communities	✓		✓			✓	
EL36	Tenancy management organisations (TMOs) - cyclical compliance audits	Director of Communities		✓	✓	✓	✓	✓	
EL37	Tenancy Management organisations - use of reserves	Director of Communities					✓		
EL38	Community projects	Director of Communities	✓		✓				
EL39	Community engagement	Director of Communities		✓				✓	
Traded Services									
EL41	Materials	Director of Environment	✓		✓				✓

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
EL42	Pest control	Director of Environment			✓				
EL43	Southwark building services	Director of Environment		✓			✓		
EL44	Street lighting and signs	Director of Environment					✓		
<u>Waste and Cleansing</u>									
EL51	Commercial waste	Director of Environment		✓					✓
EL52	Fleet contract and strategy management	Director of Environment					✓		
EL53	Estates cleaning	Director of Environment		✓					
EL54	Grounds maintenance	Director of Environment	✓					✓	
EL55	Waste contract / PFI	Director of Environment		✓					✓
EL56	Trading standards, food safety and health & safety	Director of Environment						✓	
<u>Public Health</u>									
EL57	Health in all policies	Director of Public Health and Wellbeing		✓					
EL58	Public health priority area	Director of Public Health and Wellbeing			✓				
EL59	Social regeneration framework	Director of Public Health and Wellbeing					✓		
<u>Department Wide Audits</u>									

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
EL61	Volunteer management	Director of Leisure / Director of Environment			✓				
EL62	Debt management	All Directors				✓			
EL63	Climate emergency strategy	Strategic Director of Environment and Leisure / Director for Climate Change				✓		✓	
EL64	Service assurance / change programme reviews	Strategic Director of Environment and Leisure					✓		
Finance and Governance Department									
<u>Legal Services</u>									
FG01	Electoral register and elections	Director of Law and Democracy	✓				✓		
FG02	Case management system (Visualfiles)	Director of Law and Democracy	✓						✓
FG03	Barristers' framework	Director of Law and Democracy			✓				
FG04	Member / officer protocol	Director of Law and Democracy					✓		
FG05	Whistleblowing	Director of Law and Democracy			✓				
FG06	Members allowances	Director of Law and Democracy		✓					
FG07	Contracts register	Director of Law and Democracy				✓			
FG08	Litigation protocols	Director of Law and Democracy				✓			
<u>Professional Services</u>									

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
FG11	Housing revenue account (HRA)	Acting Director of Finance					✓		
<u>Information Governance</u>									
FG21	Data Protection and GDPR preparedness / compliance	Head of Information Governance	✓	✓					
FG22	Pensions administration	Head of Information Governance			✓	✓	✓	✓	✓
FG23	Insurance	Head of Information Governance					✓		
<u>Exchequer Services</u>									
FG31	Home ownership - mortgages	Director of Exchequer Services			✓				
FG32	Home ownership - charges to leaseholders	Director of Exchequer Services		✓				✓	
FG33	Home ownership - garages	Director of Exchequer Services			✓				
FG34	Enforcement agents, rent arrears and write offs	Director of Exchequer Services		✓				✓	
FG35	Client services	Director of Exchequer Services			✓				✓
FG36 (was HM22)	Contact centre	Director of Exchequer Services		✓		✓			
<u>Department wide reviews</u>									
FG41	Service assurance reviews	Strategic Director of Finance and Governance					✓	✓	

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
Key Financial Systems									
KFC01	Council tax	Director of Exchequer Services	✓		✓		✓		
KFC02	NNDR	Director of Exchequer Services	✓	✓	✓		✓		✓
KFC03	Housing rents	Director of Exchequer Services	✓	✓	✓	✓		✓	
KFC04	Accounts receivable / debt management	Director of Exchequer Services			✓	✓		✓	
KFC05	Payroll and HR	Director of Exchequer Services/ Head of HR (CEX)	✓	✓	✓	✓	✓	✓	✓
KFC06	General ledger	Acting Director of Finance		✓			✓		
KFC07	Accounts payable	Director of Exchequer Services	✓	✓	✓	✓	✓	✓	✓
KFC08	Treasury management	Acting Director of Finance	✓			✓			
KFC09	Housing benefits	Director of Exchequer Services	✓	✓	✓		✓		✓
KFC10	Suspense accounts management	Director of Exchequer Services	✓		✓		✓		
KFC11	SAP scheme of delegation and authorisations	Director of Exchequer Services				✓			
Housing and Modernisation Department									
Asset Management									
HM01	Apex asset management system	Director of Asset Management	✓				✓		
HM02	Engineering services	Director of Asset Management	✓ (as part of HM01)						

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
HM03	Gas servicing	Director of Asset Management	✓ (as part of HM01)						
HM04	Housing adaptations	Director of Asset Management	✓					✓	
HM05	Housing investment and decision making	Director of Asset Management	✓						
HM06	Major works	Director of Asset Management			✓		✓		✓
HM07	Repairs and maintenance	Director of Asset Management		✓				✓	
HM08	Statutory disrepairs	Director of Asset Management / Director of Law and Democracy			✓			✓	
<u>Customer Experience</u>									
HM21	Blue badges and freedom passes	Director of Customer Experience			✓				
HM23	Coroners	Director of Customer Experience						✓	
HM24	Customer experience and resolution / complaints	Director of Customer Experience				✓			
HM25	Housing solutions - applications and allocations	Director of Customer Experience		✓		✓			✓
HM26	Housing solutions - homelessness	Director of Customer Experience			✓			✓	
HM27	Housing solutions - other services	Director of Customer Experience	✓					✓	

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
HM28	MySouthwark home owners agency	Director of Customer Experience	✓						✓
HM29	Channel shift	Director of Customer Experience		✓					
HM30	Registrars	Director of Customer Experience			✓			✓	
HM31	Sales and acquisitions, including right to buy	Director of Customer Experience		✓			✓		
HM32	Integration of customer based systems	Director of Customer Experience	✓						
HM33	Demolitions	Director of Customer Experience				✓			
HM34	Customer Access Strategy	Director of Customer Experience					✓		
	<u>Resident Services</u>								
HM41	Voids	Director of Resident Services			✓			✓	
HM42	Multi-agency working / data sharing	Director of Resident Services	✓						
HM43	Housing tenancies	Director of Resident Services	✓				✓		
HM44	Sheltered housing	Director of Resident Services			✓			✓	
HM45	Supported accommodation hostels (family hostels)	Director of Resident Services			✓				
HM46	Temporary accommodation	Director of Resident Services		✓			✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
<u>Facilities Management</u>									
HM51	Corporate facilities management	Head of Facilities Management	✓				✓		
HM52	Health and safety	Head of Facilities Management	✓	✓			✓		
<u>Modernise Programme</u>									
HM53	Modernise programme	Strategic Director of Housing and Modernisation		✓					
<u>New Homes Programme</u>									
HM71	New homes programme	Director of New Homes Programme				✓			
<u>Information Technology Audits</u>									
IT01	Network security	Head of IT and Digital Services	✓				✓		
IT02	IT disaster recovery and business continuity planning	Head of IT and Digital Services	✓				✓		
IT03	IT shared service arrangements	Head of IT and Digital Services		✓	✓				
IT04	Change control	Head of IT and Digital Services		✓					
IT05	Website security and maintenance	Head of IT and Digital Services			✓				
IT06	Cloud strategy	Head of IT and Digital Services			✓				
IT07	Cyber security	Head of IT and Digital Services				✓		✓	
IT08	Cloud security	Head of IT and Digital Services					✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
IT09	Mobile device management	Head of IT and Digital Services				✓			
IT10	Software asset management	Head of IT and Digital Services				✓			
Thematic Audits / Council Wide Reviews									
TR01	Access to services	Corporate Governance Panel	✓						
TR02	Commercialisation	Corporate Governance Panel							
TR03	Business continuity planning	Corporate Governance Panel/ Head of Chief executive's office		✓				✓	
TR04	Health and safety	Corporate governance panel / departmental leads			✓				
TR05	Fairer futures - procurement framework	Corporate Governance Panel / Director of Law and Democracy	✓		✓			✓	
TR06	Fairer futures - contract management	Corporate Governance Panel / Director of Law and Democracy					✓		
TR07	Financial planning and budget monitoring	Chief Officers Team	✓			✓			
TR08	Governance	Corporate Governance Panel	✓						
TR09	Hospitality and gifts register, register of interests and bribery and corruption	Corporate Governance Panel / Director of Law and Democracy	✓					✓	
TR10	Use of consultants / payments to individuals outside of PAYE / IR35	Corporate Governance Panel / Chief Officers Team			✓			✓	

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22	2022-23	2023-24
TR11	Voluntary sector engagement	Strategic Directors						✓	
TR12	Sickness absence management, monitoring and reporting	Director of HR / Corporate Governance Panel						✓	
TR13	Compliance with HR policies and procedures	Director of HR / Corporate Governance Panel						✓	
TR14	Records management	Strategic Director of Finance and Governance / Corporate Governance Panel			✓				
TR15	Data and information management	Strategic Director of Finance and Governance / Corporate Governance Panel			✓		✓		
TR16	Risk Management	Corporate Governance Panel					✓		
TR17	Fraud protocols	Strategic Director of Finance and Governance				✓			
TR18	Off contract expenditure	Strategic Director of Finance and Governance / Corporate Governance Panel	✓					✓	
TR19	Corporate credit cards	Strategic Director of Finance and Governance				✓			
TR20	Supplier resilience	Strategic Director of Finance and Governance						✓	
TR21	Capital expenditure management	Strategic Director of Finance and Governance						✓	

APPENDIX I

Internal Audit Charter - Role and Scope of Internal Audit

Purpose of this charter

This charter is a requirement of Public Sector Internal Audit Standards (PSIAS).

The charter formally defines internal audit's mission, purpose, authority and responsibility. It establishes internal audit's position within the London Borough of Southwark ("the Council") and defines the scope of internal audit activities.

Final approval resides with the Council, in practice the charter shall be reviewed and approved annually by management and by the Audit, Governance and Standards Committee on behalf of the Council.

Internal audit's mission

Internal audit's mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Standards of internal audit practice

To fulfil its mission, internal audit will perform its work in accordance with PSIAS, which encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF): Definition of Internal Auditing, Code of Ethics, and International Standards for the Professional Practice of Internal Auditing.

Internal audit definition and role

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal audit acts primarily to provide the Audit, Governance and Standards Committee with information necessary for it to fulfil its own responsibilities and duties. Implicit in internal audit's role is that it supports management to fulfil its own risk, control and compliance responsibilities. The range of work performed by internal audit is set out in PSIAS and not repeated here.

Internal audit's scope

The scope of internal audit activities includes all activities conducted by the Council. The Internal Audit Plan sets out those activities that have been identified as the subject of specific internal audit engagements.

The provision of assurance services is the primary role for internal audit in the UK public sector. This role requires the chief audit executive to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control.

Assurance engagements involve the objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system or other subject matter. The nature and scope of the assurance engagement are determined by internal audit.

Consulting engagements are advisory in nature and are generally performed at the specific request of management, with the aim of improving governance, risk management and control and contributing to the overall opinion. The nature and scope of consulting engagement are subject to agreement with management. When performing consulting services, internal audit should maintain objectivity and not assume management responsibility.

Effective internal audit

Our internal audit function is effective when:

- It achieves the purpose and responsibility included in the internal audit charter
- It conforms with the Standards
- Its individual members conform with the Code of Ethics and the Standards
- It considers trends and emerging issues that could impact the organisation.

The internal audit activity adds value to the Council (and its stakeholders) when it considers strategies, objectives and risks, strives to offer ways to enhance governance, risk management and control processes and objectively provides relevant assurance.

We will agree with you an audit plan for a total number of days. Once agreed, we will turn this into a cash budget which we will work to, in order to ensure that you have certainty around the fees you will pay us.

Independence and internal audit's position within Southwark Council

To provide for internal audit's independence, its personnel and external partners report to the Chief Audit Executive, who reports functionally to the Audit, Governance and Standards Committee. The Chief Audit Executive has free and full access to the Chair of the Audit, Governance and Standards Committee. The Chief Audit Executive reports administratively to the Strategic Director of Finance and Governance who provides day-to-day oversight.

The appointment or removal of the Chief Audit Executive will be performed in accordance with established procedures and subject to the approval of the Chair of the Audit, Governance and Standards Committee.

The internal audit service will have an impartial, unbiased attitude and will avoid conflicts of interest. The internal audit service is not ordinarily authorised to perform any operational duties for the Council.

In the event that internal audit undertakes non-audit activities, safeguards will be agreed to ensure that independence or objectivity of the internal audit activity are not impaired. This might include a separate partner review of the work or a different team undertaking the work. Approval of the arrangements for such engagements will be sought from the Audit, Governance and Standards Committee prior to commencement.

In the event that internal audit provides assurance services where it had previously performed consulting services, an assessment will be undertaken to confirm that the nature of the consulting activity did not impair objectivity and safeguards will be put in place to manage individual objectivity when assigning resources to the engagement. Such safeguards will be communicated to the Audit, Governance and Standards Committee.

Internal audit must be free from interference in determining the scope of internal auditing, performing work and communicating results. Should any interference take place, internal audit will disclose this to the Audit, Governance and Standards Committee to discuss the implications.

Internal audit's role in fraud, bribery and corruption

Management, not internal auditors are responsible for the prevention and detection of fraud, bribery and corruption. Auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption as well as seeking to identify indications that fraud and corruption may have been occurring. Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud and corruption will be detected. In the event that internal audit suspect a fraud, this will be referred to appropriate management in the first instance and then the Audit, Governance and Standards Committee.

Access to records and confidentiality

There are no limitations to internal audit's right of access to the Council's officers, records, information, premises, or meetings which it considers necessary to fulfil its responsibilities.

When the auditors receive confidential information about your affairs it shall at all times be kept confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable. All information will be maintained in line with appropriate regulations, including the Data Protection Act 2018 and General Data Protection Regulation.

Coordination and reliance with other assurance providers

In co-ordinating activities internal audit may rely on the work of other assurance and consulting service providers.

A consistent approach is adopted for the basis of reliance and internal audit will consider the competency, objectivity, and due professional care of the assurance and consulting service providers. Due regard will be given to understanding of the scope, objectives and results of the work performed by other providers of assurance and consulting services.

Where reliance is placed upon the work of others, internal audit is still accountable and responsible for ensuring adequate support for conclusions and opinions reached by the internal audit activity.

Internal audit's commitments to Southwark Council

Internal audit commits to the following:

- working with management to improve risk management, controls and governance within the organisation
- performing work in accordance with PSIAS
- complying with the ethical requirements of PSIAS
- dealing in a professional manner with the Council's staff, recognising their other commitments and pressures

- raising issues as they are identified, so there are no surprises and providing practical recommendations
- liaising with external audit and other regulators to maximise the assurance provided to the Council
- Reporting honestly on performance against targets to the Audit, Governance and Standards Committee.

Internal audit performance measures and indicators

The tables below contain some of the performance measures and indicators that are considered to have the most value in assessing the efficiency and effectiveness of internal audit.

The Audit, Governance and Standards Committee should approve the measures which will be reported to each meeting and / or annually as appropriate. In addition to those listed here we also report on additional measures as agreed with management and included in our Progress Report.

Quality assurance and improvement programme

As required by PSIAS an external assessment of the service will be performed at least every five years. BDO also has an internal quality assurance review process in place, which takes place annually. This is performed by a separate team independent to the internal audit team.

The results of internal and external assessments will be communicated to the Audit, Governance and Standards Committee as part of the internal audit annual report, along with corrective action plans.

Table One: Performance measures for internal audit

Measure / Indicator
<p>Audit Coverage</p> <p>Annual Audit Plan delivered in line with timetable</p> <p>Actual days are in accordance with Annual Audit Plan</p>
<p>Relationships and customer satisfaction</p> <p>Customer satisfaction reports - overall score at average at least 3.5 / 5 for surveys issued at the end of each audit.</p> <p>Annual survey to Audit, Governance and Standards Committee to achieve score of at least 70%</p> <p>External audit can rely on the work undertaken by internal audit (where planned)</p>
<p>Staffing and Training</p> <p>At least 60% input from qualified staff</p>
<p>Audit Reporting</p> <p>Issuance of draft report within 3 weeks of fieldwork `closing` meeting</p> <p>Finalise internal audit report 1 week after management responses to report are received.</p> <p>90% recommendations to be accepted by management</p> <p>Information is presented in the format requested by the customer.</p>

Audit Quality

High quality documents produced by the auditor that are clear and concise and contain all the information requested.

Positive result from any external review

Management and staff commitments to Internal Audit

The management and staff of Southwark Council commit to the following:

- providing unrestricted access to all of the Council’s records, property, and personnel relevant to the performance of engagements
- responding to internal audit requests and reports within the agreed timeframe and in a professional manner
- implementing agreed recommendations within the agreed timeframe
- being open to internal audit about risks and issues within the organisation
- not requesting any service from internal audit that would impair its independence or objectivity
- providing honest and constructive feedback on the performance of internal audit

Management and staff performance measures and indicators

The following three indicators are considered good practice performance measures but we go beyond this and report on a suite of measures as included in each Audit, Governance and Standards Committee progress report.

Table Two: Performance measures for management and staff

Measure / Indicator
<p><i>Response to terms of reference and reports</i> Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt</p>
<p><i>Implementation of recommendations</i> Audit sponsor to implement all audit recommendations within the agreed timeframe</p>
<p><i>Co-operation with internal audit</i> Internal audit to confirm to each meeting of the Audit, Governance and Standards Committee whether appropriate co-operation has been provided by management and staff</p>

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