



London Borough of Enfield

Report Title	2024-25 (Q3 and Q4) Internal Audit Plan
Report to	General Purposes Committee
Date of Meeting	23 October 2024
Directors	Terry Osborne, Director of Law and Governance
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Wards affected	All
Classification	Part I Public

Purpose of Report

In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit has a responsibility to establish risk based plans to determine the priorities of the Internal Audit activity and to present these to the audit committee which, at Enfield is the General Purposes Committee, for review and approval.

Recommendations

- I. Agree the 2024-25 (Q3 and Q4) Internal Audit Plan

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Appendices

Appendix A: 2024-25 (Q3 and Q4) Draft Internal Audit Plan

Background Papers

None

2024-25 (Q3 and Q4) Draft Internal Audit Plan

Introduction

The Public Sector Internal Audit Standards (PSIAS) require the chief audit executive (who in the London Borough of Enfield is the Head of Internal Audit) to determine the priorities of the internal audit activity from a risk based plan which is consistent with the Council's goals.

Internal audit work is planned to support the goals of the Council from an objective assessment of the system of internal controls. The aim is to provide assurance to the General Purposes Committee, Director of Law and Governance, the Assurance Board, and other senior managers that an appropriate system of internal control is in place to mitigate key risks that may impact on the achievement of the Council's services and priorities.

Whilst it is management's responsibility to develop and maintain a sound system of internal control, and to prevent and detect fraud, bribery and corruption, the overall aim of internal audit work is to seek out areas requiring improvement and to recommend solutions that will enable the Council to better achieve its objectives. Therefore, the planning approach is based on achieving coverage over a reasonable period of time, of the Council's main risks and core processes where there is a reasonable expectation of detecting significant control weakness and fraud.

In previous years an annual plan was presented to the Committee. However this year, adopting an agile approach, in March 2024 we presented a plan that set out our schedule of work for the first 6 months of the financial year. The additional audits to be undertaken in the remainder of the year are outlined below for approval.

Draft 2024-25 (Q3 and Q4) Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR02 Financial						
Cross Cutting	Temporary Accommodation Financial Management	A review of the temporary accommodation process and linkages to financial management and forecasting. Deferred from Q2	4	Q3	1	20
Environment & Communities	DEFRA Weekly Food Collections Grant	Grant Certification	1	Q3	1	3
Environment & Communities	DEFRA Weekly Food Collections Grant	Grant Certification	1	Q4	1	3
Resources	VAT	To review controls in place around the computation and submission of VAT information.	All	Q3-Q4	2	20
Schools	Latymer All Saints Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	3	Q4	1	10
Schools	Forty Hill CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the	3	Q3	1	10

Draft 2024-25 (Q3 and Q4) Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
		Schools' Finance Manual.				
Schools	Southbury Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	3	Q3	1	10
CR03 Operations						
People	Community Equipment Stock Control	To ensure that appropriate stock control processes are in place. Deferred from Q1.	2	Q4	1	20
Chief Executive's	External Review of Internal Audit	In accordance with the Public Sector Internal Audit Standards, internal audit must be reviewed every 5 years.	All	Q4	1	20
CR04 Governance						
Housing & Regeneration	Rent Standard	To confirm that social housing rents are set in accordance with the Rent Standard 2023.	4	Q4	1	20
Housing & Regeneration	Service Charges	To provide assurance that service charges raised are legitimate, clearly communicated and fairly recovered.	4	Q3	1	20

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Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR08 Commercial						
Environment & Communities	Parking Contract Management	To review the current contract management processes and ensure these are in line with best practice. Deferred from Q2.	2	Q2	1	20
Environment & Communities	Film Studio Contract	To review the contracting process and ensure it was in line with best practice.	4	Q3	2	20
CR11 Security						
Resources	Suppliers' Data Protection and Cyber Security	To assess the effectiveness of the steps the Council takes to limit the risk of data loss or corruption through supplier networks.	All	Q3-Q4	1	20
CR013 Reputational						
People	Supporting Families Q3	To provide assurance for the Ministry for Housing, Communities and Local Government purposes that claims are legitimate.	2	Q3	1	3
People	Supporting Families Q4	To provide assurance for the Ministry for Housing, Communities and Local Government purposes that claims are legitimate.	2	Q4	1	3
People	Domestic Homicide	Test the effectiveness of process/practice	2	Q4	1	20

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Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
	Reviews	arrangements in place to assure that the Council and partnerships are effectively discharging their duties.				
Resources	Mayor of the London Borough of Enfield Appeal Fund Accounts 2023-24	Review to support the independent examination of the Mayor of the London Borough of Enfield Appeal Fund Accounts 2023-24 by the Executive Director Resources	2	Q3	1	5

Key to Corporate Priorities Abbreviations

No.	Corporate Priorities
1	Clean and green places
2	Strong, healthy and safe communities
3	Thriving children and young people
4	More and better homes
5	An economy that works for everyone

Key to Audit Priority

Priority	Description
1	Audit must be carried out despite any changes to the Council's circumstances
2	If there are changes to the Council's circumstances, this audit may only be cancelled in consultation with the audit owner
3	If there are changes to the Council's circumstances, this audit may be cancelled by the Internal Audit team without reference to the audit owner