

# MUNICIPAL YEAR 2019/2020 REPORT NO. 181

**MEETING TITLE AND DATE:**

Audit and Risk Management  
Committee  
16<sup>th</sup> January 2020

**REPORT OF:**

Director of Law and Governance

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<b>Agenda - Part:</b>	<b>Item: 12</b>
<b>Subject: Audit and Risk Management Service Progress Report</b>	
<b>Wards: All</b>	
<b>Cabinet Member consulted:</b>	N/A

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## 1. EXECUTIVE SUMMARY

- 1.1 Progress has been made with delivering the 2019/20 Internal Audit plan, with 91% of reviews having commenced. Of these, 30% have been finalised. This compares to 95% commencement and 26% completion as at 31 December 2018.
- 1.2 Since the audit plan was agreed in June 2019, 11 audits have been cancelled but a further five have been added to the plan.
- 1.3 19 audits have been completed since the start of the year. Six were grant certifications or Management letters and therefore an assurance opinion has not been given. Of the remaining thirteen, there was one No Assurance report, four Limited Assurance reports and eight Reasonable Assurance reports.
- 1.4 Tracking of agreed actions arising from internal audit work has confirmed that managers have implemented 45% of high priority and 35% of medium priority actions, which were due to be implemented by 1 December 2019. A summary of overdue high-risk audit recommendations at 1 December 2019 is also presented.
- 1.5 A summary of proactive, reactive and preventative fraud work that has been undertaken by the Counter Fraud Team is reported. Analysis of current caseload and closed cases is included.
- 1.6 The Counter Fraud team is also achieving its KPIs with year to date identified savings of £2.7m achieved.

- 1.7 KPIs for the Insurance Team are included and all are being met except one - percentage of new claims responded to within 24 hours (91% achieved against a target of 95%). Although slightly below target, this is a significant improvement from the previous months when performance was impacted due to several cases of long-term sickness.
- 1.8 The Insurance Team have received four complex cases in the last two months, all of which are in the hands of solicitors.

## **2. RECOMMENDATIONS**

- 2.1 To note the performance of the Audit and Risk Management Service to date
- 2.2 To provide feedback on the contents of this report.

## **3. BACKGROUND**

3.1 The Audit and Risk Management Service carries out its duties in accordance with appropriate professional standards, including the Public Service Internal Audit Standards (PSIAS). These standards require regular reporting of progress with planned activities to senior managers and the Audit and Risk Management Committee.

3.2 The Internal Audit Plan for 2019/20 was submitted to and agreed by the Audit and Risk Management Committee on 19 June 2019.

3.3 This report summarises the work completed by the Audit and Risk Management Service (ARMS) between 1 April 2019 and 31 December 2019.

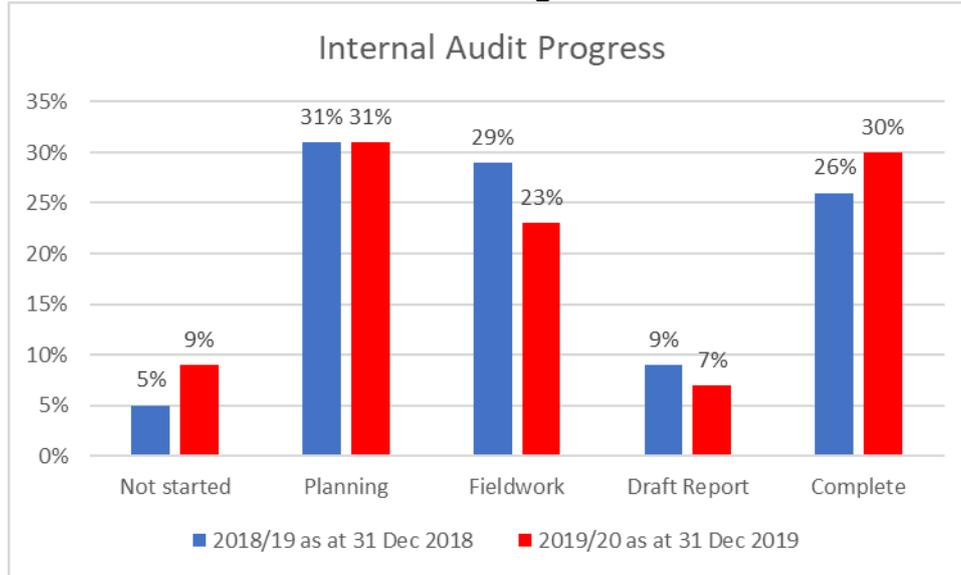
### **2019/20 Audit and Risk Management Service Progress Update**

#### **Internal Audit**

3.4 During the period 1 April 2019 to 31 December 2019, the Internal Audit team has commenced 58 assignments (91% of the current plan) of which 19 (30%) have been completed. For the period to 31 December 2018, 62 audits (95%) had commenced and 17 (26%) had been completed. The slightly lower rate in starting audits in 2019/20 is primarily due to the team being one FTE short following a staff transfer within the Council. That post was filled with effect from 9<sup>th</sup> September and a Finance Graduate Trainee also joined the team on that date.

The following chart summarises the 2019/20 progress compared to 2018/19:

**Chart 1: 2019/20 Internal Audit Progress vs 2018/19**



### Changes to the 2019/20 Internal Audit Plan

3.5 Since the 2019/20 Audit Plan was approved by the Audit & Risk Management Committee in June 2019, 11 audits have been cancelled and five further audits have been added.

3.6 The cancelled audits are:

Audit	Reason for Cancellation
Physical Access to Council Properties	Review into access taking place following security breach.
LATC Assets	Assurance provided by the external auditors superseded this audit.
Oakthorpe School Grant Certification	The School requested independent certification of this grant. However no further contact has been made with us to undertake this certification and has therefore been cancelled.
Outsourcing of DPO function	Current contract being extended and therefore deferred to 2020/21.
St. Andrew's Enfield CofE Primary School	Agreed with Education Services
Oaktree School	Agreed with Education Services.
Members Ethics	Agreed this will be deferred until after the launch of the new Members' Code of Conduct and will measure how successfully this has been embedded
Cloud Technology	Deferred to 2020/21 due to delays in the project
Recruitment	Given new HR & OD Director joining, agreed to defer these to 2020/21.
Organisational Development	

Housing Safety Checks T a b	At the request of the Head of Service, the audit has been deferred to Q1 of 2020/21 plan, due to current vacancies in the team.
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3.7 The audits added to the plan are:

**Table 2: Audits Added to the 2019/20 Plan**

Department	Audit
PLACE	BSOG Survey and Declaration 2019
PEOPLE	Brokerage Follow-Up
CEX	Part owned Companies Follow-Up
RESOURCES	General Ledger – Follow up
PEOPLE	SCITT Grant Certification (Hazelwood School)

### Completed Audits

3.8 Nineteen audits have been completed so far this year and these are summarised below.

**Table 3: Completed Audits at 31 December 2019**

Department	Title	Assurance Level
Resources	Part Owned Companies	No
Resources	Financial Assessments Team	Limited
Schools	Merryhills Primary School	Limited
Schools	Highlands School	Limited
Chief Executives	IR35	Limited
Resources	Housing Rents	Reasonable
Place	SEN Transport	Reasonable
Place	Compulsory Purchase Orders	Reasonable
Place	Planning	Reasonable
People	Mental Health	Reasonable
People	Early Years Payments	Reasonable
People	Disabled Facilities Grant	Reasonable
Schools	Waverley School	Reasonable
Place	BSOG Survey and Declaration 2019	N/A
Place	BEGIN Grant Certification	N/A
People	Troubled Families Phase 1	N/A
Schools	Highlands School Grant Certification	N/A
Chief Executives	Local Transport Capital Funding	N/A
Resources	IT Follow Ups	N/A

3.9 The following summaries from the audit reports briefly explain the reasoning behind Limited Assurance opinions issued since the last report to this Committee.

### **Financial assessments Team (Limited Assurance)**

This review identified two high risk, four medium risk and one low risk finding for management's attention.

The decisions which the Financial Assessment Officer has reached, based on the evidence provided by the customer, are well documented and the timeliness of assessments is improving, despite the difficulty in achieving the KPI of a 21-day turnaround.

Our key findings are centred on a lack of a formalised policy and procedures. There is no formalised process to complete certain tasks such as investigating quarterly debt reports and discussing outcomes regularly at management meetings. Additionally, there is a lack of clarity over individual staff responsibilities and the responsibilities of the team as a whole.

The following high risk findings were identified:

- A Lack of a Formal Policy, Procedure Document and Clearly Defined Roles & Responsibilities – There is no formalised policy and procedure document in place for the Financial Assessments process, instead the team currently uses information booklets intended for the customer. Due to there being no documentation covering roles and responsibilities, there is a lack of clarity over ownership of key tasks in the Financial Assessments process.
- A Lack of Monitoring of Aged Debt Balances – There is no formalised process for monitoring aged debt balances. We noted a lack of audit trail evidencing detailed investigation and monitoring of the aged debt reports. Two aged debtors reports are run; one debt report is used for investigating outstanding payments, but this occurs on an ad hoc basis (around every six - eight weeks) and not at set intervals. The second report is produced by the Council's Exchequer function on a quarterly basis, which covers the debt of the entire Council, including adult social care. It was noted that only the quarter four report is discussed at management meetings and the other quarters are not reviewed or discussed. As at 12th November 2019, the debtor balance of invoices over the 28 day payment period is £10,241,959 – this includes all service users in the CareFirst system who are currently receiving care from the Council or have received support in the past.

A further four medium risk and one low risk finding were also identified.

### **Highlands Schools (Limited Assurance)**

This review identified one high risk, seven medium risk and six low risk findings. We also identified six advisory items for management attention. The following high risk area was identified:

- The School's Management Information System has active user accounts for people no longer connected to the school, or in some cases, who are not known to the school.

#### IR35 (Limited Assurance)

IR35 (off-payroll working rules) were put in place by HMRC to ensure that workers employed either as self-employed individuals or through Personal Service Companies would be classed as employees under certain circumstances. The general effect of applying the IR35 rules is to increase the worker's tax and national insurance contributions as well as increase the employer's national insurance contributions. Since April 2017, as a public body, the Council has a responsibility to formally assess whether workers engaged off-payroll are working inside or outside the IR35 rules and to account for tax and national insurance accordingly. The Council must also keep a central record of all off-payroll workers, IR35 assessments undertaken and the decisions made based on those assessments.

The Council uses a facility called Matrix to source off-payroll staff i.e. agency staff, contractors, interims and consultants. We found that controls around this process were generally operating well. However, we noted:

- Policies and procedures do not state that all off-payroll workers must be engaged via Matrix. As a result, some off-payroll workers are engaged outside of Matrix and consequently, the Council does not maintain the central records required by HMRC nor does it ensure regular IR35 reassessments for these workers are carried out
- Within the Council, there is a misunderstanding of what Matrix is and how it should be used
- No formal IR35 training is in place
- When new vendors are set up, there is no consideration of whether the company is a Personal Service Company or not and hence whether this should be referred to HR for an IR35 assessment
- HR and Finance are not joined up in tracking costs that may relate to off-payroll workers who have not been subject to an IR35 assessment

This review identified two high risk and four medium risk findings. The following high risk findings were identified:

- The Council has no complete and accurate record of off-payroll workers and no central record of IR35 assessments carried out as required by HMRC
- Policies and procedures do not:
  - reference IR35 requirements
  - clearly define the meaning of off-payroll workers

- address Personal Service Companies
- reference the appropriate SAP codes to be used

Also, although the policies and procedures emphasise the benefits of Matrix, they do not make it clear that all off-payroll workers must be engaged through Matrix.

### Managers' progress with implementing internal audit actions

3.10 The Internal Audit and Risk Management team is responsible for tracking managers' progress with the implementation of internal audit actions.

3.11 The results of follow-up work relating to actions that were due to be implemented by 1 December 2019 are summarised in the chart below. Overall, 45% of high risk and 35% of medium risk actions had been fully implemented by that date.

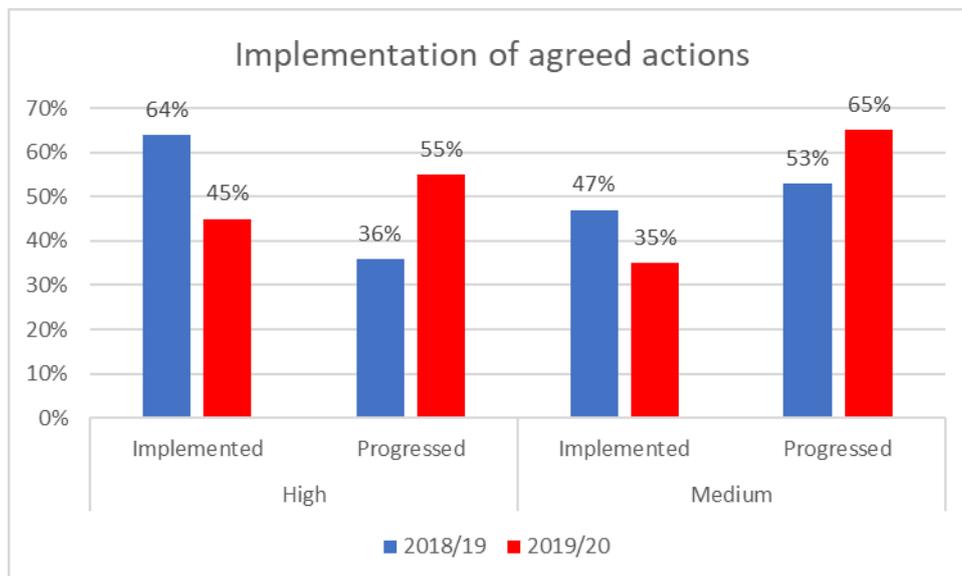
3.12 Of the 35 high risk actions that were overdue at 1 December 2019, 9 related to schools (See separate report on schools – **appendix C**)

3.13 Details of the remaining 26 high risk actions in progress are provided in **Appendix B**.

3.14 A total of 227 actions have been followed up as at 1 December 2019. This is a significant increase compared to 1 December 2018, when 166 actions were followed up.

3.15 Officers responsible for all the current overdue high risk actions have attended Assurance Board recently, and Assurance Board continue to monitor overdue actions.

**Chart 2: Managers' progress with implementation of agreed audit actions**



## School Audits

For a response to questions raised at the last meeting regarding school audits, please see **Appendix C**

## Internal Quality Assessment

The performance of the Internal Audit service for 2019/20 to 31 December 2019 is shown in the following table:

**Table 4: Internal Audit Quality Assurance Measures**

KPI / Quality Metric	Target	Actual (Average)
Days from end of fieldwork to issue of draft report	15	18
Days from receipt of management comments to issue of final report	10	6
Level of satisfaction score with audit work	80%	90%
% of the audit plan delivered to draft report stage	95% (by 31 March)	34%

## Counter Fraud

3.21 The Counter Fraud team continues to deliver positive outcomes. Tables 5 and 6 show results achieved by 30 November 2019

**Table 5: Overall Counter Fraud Achievements**

Category	Annual Target	Achieved as at 30 November 2019	Notional Value*	New Build Value*
<b>HOUSING</b>				
Council Housing recoveries	75	38	£684k	£5.7m
Temporary accommodation recoveries	25	24	£67k	n/a
TOTAL	100	62	£751k	£5.7m
<b>OTHER</b>				
Savings identified **	£2,750,000	£2,734,591		

\* Included with effect from January 2019. Central Government estimate a loss to the public purse of £18k per property that has been subject to social housing fraud; in addition, the Chartered Institute of Housing estimate the average cost of building a new home to be £150k. The Notional Value of a Temporary Accommodation recovery is based on the net annual cost to the Council of acquiring a property for use as temporary accommodation.

\*\* Includes overpayments identified or recovered, as well as potential future income and the estimated value of losses prevented by the detection and interception of fraud and improvement of controls – please see Table 5 below.

**Table 6: Counter Fraud Savings Analysis**

	Investigations		Prevention Saved for LBE £	Total £
	Saved for LBE £	Saved for DWP £		
Housing Benefit (DWP)		503,554		503,554
Council Tax Support	108,704			108,704
Council Tax Single Person's Discount	10,204			10,204
Benefit Penalties	3,969			3,969
Direct Payments	107,367			107,367
Housing Regeneration			8,800	8,800
Other	45,593			45,593
No Recourse to Public Funds (£17.2k per application refused)			172,000	172,000
Right to Buy (Value of discounts refused)			£1,774,400	£1,774,400
<b>TOTAL</b>	<b>275,837</b>	<b>503,554</b>	<b>1,955,200</b>	<b>2,734,591</b>

## Counter Fraud Activities Overview

3.22 There are 10 team members:

- Counter Fraud Manager
- Senior Investigator
- Fraud Prevention Officer
- Investigators (6)
- Counter Fraud Apprentice

## Housing Counter Fraud Activities

3.23 Three investigators are classed as Housing Investigators and are co-located with Council Housing at the Edmonton Centre. They provide fraud support to the Neighbourhood, Temporary Accommodation and Right to Buy teams. We receive a contribution from the Housing Revenue Account to fund these investigators.

3.24 The support given by Counter Fraud to the Housing teams includes:

- Investigating reports of subletting or non-occupation and tenancies obtained by deception
- Verification of applications to succeed a tenancy from a family member following the death of a tenant
- Investigating false claims for Right to Buy discount

3.25 The Counter Fraud, Neighbourhood and Temporary Accommodation teams work jointly to deliver annual targets. Progress against those targets is analysed below. At 30 November 2019, 62 Council and temporary accommodation properties have been recovered through this joint working.

3.26 The investigator working alongside the Right to Buy team reviews every Right to Buy application which progresses beyond initial application stage, including carrying out robust money-laundering checks on funds which applicants propose to use for the purchase. So far this year, 17 applications have been refused, resulting in a saving of over £1.7m in discounts which applicants were not entitled to.

### **No Recourse to Public Funds (“NRPF”) Activities**

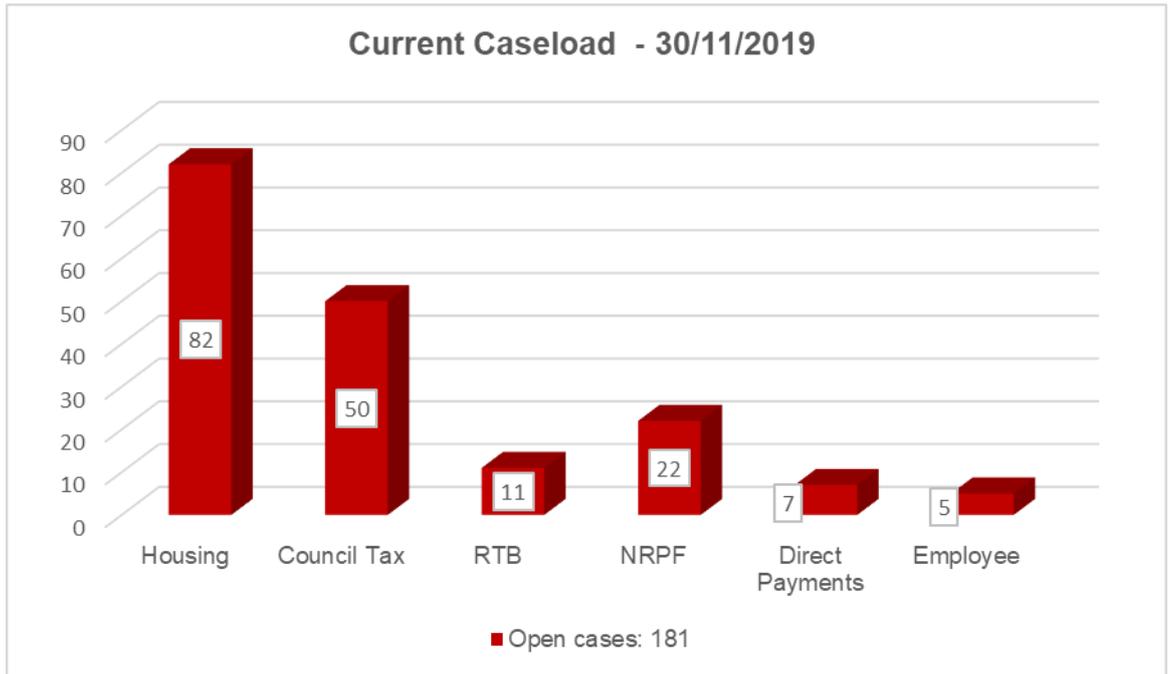
3.27 A further investigator is located alongside the Housing and Immigration Service at John Wilkes House. This investigator assists in verifying applications for housing and subsistence from households which claim to have no recourse to public funds due to their immigration status. This includes establishing financial circumstances and housing history, as well as carrying out visits and interviews. This year, 10 applications have been refused or cancelled resulting in savings of £172k based on the average annual costs of supporting an NRPF household in London. Support provided to an additional 8 households has been reduced.

3.28 The investigator’s costs are met from the NRPF budget.

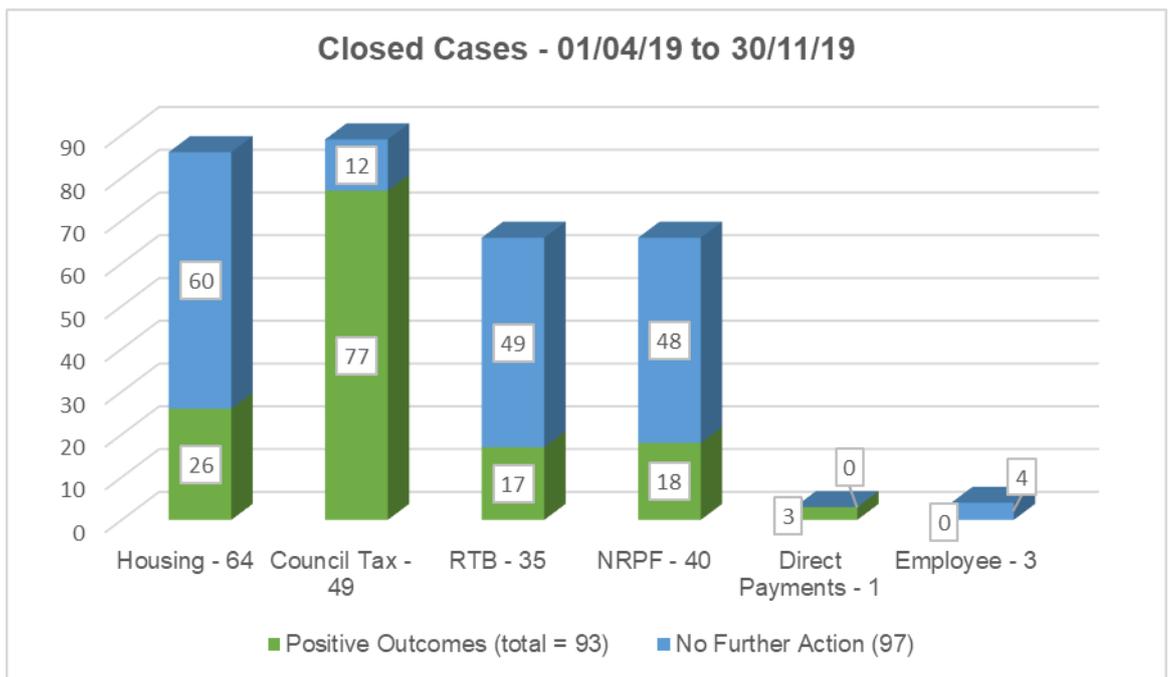
### **Other Activities**

3.29 The remaining members of the team investigate a significant number of Council Tax cases, as well as cases involving employees and cases raised under the Whistleblowing Policy. One of the team is primarily focused on fraud prevention activities and is currently reviewing our strategy for this area.

### **Chart 4: Counter Fraud Current Caseload**



**Chart 5: Counter Fraud Closed Cases**



3.30 A positive outcome defined as follows:

Housing	Property recovered
Council Tax	Overpayment raised, or financial penalty imposed
Right to Buy	Application cancelled
NRPF	Application cancelled or support reduced
Direct Payments	Overpayment raised
Employee	Disciplinary action resulted

3.31 The financial values attributed to these positive outcomes are shown in Tables 5 and 6.

### **Pro-active Projects**

3.32 In addition to the core activities detailed above, the Counter Fraud team continue to undertake targeted pro-active projects designed to reduce / prevent fraud and minimise future losses to the Council. A summary of these projects follows.

#### **3.33 Housing Allocations**

Following discussions at Assurance Board meetings (chaired by the Chief Executive), Housing Allocations work is planned

- Following the recent Housing Allocations audit, we are planning to locate a fraud investigator with the Housing Options team for a six-month pilot starting in January 2020. This will provide full time fraud support in verifying new applicants as well as reviewing the circumstances of households who have been in temporary accommodation for extended periods to determine if they are still entitled to assistance. The full scope of the pilot is currently the subject of discussion with colleagues in Housing.

#### **3.34 Council Tax Single Person Discount Data Matching**

Information supplied to the Council as part of the Cabinet Office's National Fraud Initiative Exercise has highlighted households where a 25% Single Person Discount (SPD) is being claimed but where two or more names appear on the corresponding Electoral Register entry.

The Counter Fraud team has recently recruited an Apprentice, who has been working with an officer from Council Tax and between them they have issued letters to over 700 households querying these apparent discrepancies.

So far, 80 SPDs have been cancelled, allowing the Council to re-bill an additional £33k in Council Tax charges for 2019/20.

#### **3.35 CIFAS Membership Pilot**

CIFAS is a not for profit company that aims to help protect companies, public bodies and individuals from financial crime. CIFAS maintains a database that is used by banks, building societies and other organisations including DWP and HMRC, to share intelligence about individuals who have been involved in committing fraud.

We have access to this database and are planning to:

- Bulk match our housing data against CIFAS records. For example, we can match our 10,000 housing tenancy records to determine whether any tenants have applied for a mortgage, which might indicate they are no longer resident at or have no need for the tenancy address
- Match direct payments data to identify any customers who have been flagged on CIFAS records as being higher risk individuals. For example, customers may have been flagged due to suspicions around their mortgage applications or insurance claims (whether proven or not). This information can then allow us to review customers and their dealings with the Council in more detail.

3.36 Progress will be reported to future Audit and Risk Management Committee meetings.

## Insurance

### Significant claims

3.37 Insurance have received a further two claims involving abuse/failure to remove in the last two months, details are provided below. Both cases have been referred to our Insurer's Solicitors who are considering these claims further.

3.38 Insurance Team performance against 2019/20 KPIs is summarised in Table 7:

**Table 7: Insurance Team Performance against 2019/20 KPIs**

KPI / Quality Metric	Target	Actual
% of new claims responded to within 24 hours	95%	91%
% of other correspondence processed within 10 days	80%	89%
Data accuracy - % of claims data correctly input in insurance database	90%	93%
Number of Pre-Action Disclosure Applications against the Council	Max. of 5	0
Reserve retained	65%	45%

3.40 Current abuse cases notified to the Insurance Team are summarised in Table 8 below:

**Table 8: Abuse Cases Notified to Insurance**

Incident year	Service Area	Notification date	Allegations	Total Reserve
2012	Safeguarding	02/10/19	Abuse	£100,000
2011	Safeguarding	21/08/19	Failure to remove	£205,000
2007	Safeguarding	10/07/19	Failure to remove	£65,000

2018	Safeguarding	08/07/19	Abuse (no formal claim – disclosure only)	£10,000 (own Solicitors costs)
1982	Schools – Secondary	12/09/18	Historic abuse	£70,000
1982	Schools – Secondary	22/01/18	Historic abuse	£100,000
2013	Schools – Secondary	18/09/15	Abuse/Sexual Assault	£135,000
2012	Safeguarding	02/10/19	Abuse	£100,000

3.41 The team’s key litigated successes in 2019/20 are provided in Table 9 below:

**Table 9: Insurance Litigated Successes 2019/20**

Service Area	Incident Date	Claimant Allegation	Reserve (£)	Outcome
Waste	07/07/2016	Employers Liability - Scold injury	£15,194	Claim discontinued pre-trial
Highways	17/01/2015	Public Liability - Paving trip	£34,329	Claim won at trial
Highways	12/05/2014	Public Liability Paving trip	£23,000	Claim discontinued pre-trial
Waste	09/12/2014	Employers Liability – Chair collapsed	£68,915	Claim discontinued pre-trial
Waste	14/05/2015	Motor - Low velocity impact	£21,384	Claim discontinued pre-trial
School Meals Service	29/04/2014	Employers Liability - Slip on food	£85,000	Claim won at trial
Highways	21/03/2016	Public Liability - Trip	£36,150	Claim won at trial
Waste	22/03/2013	Motor - Hit third party	£10,729	Claim discontinued pre-trial
Schools	02/09/2013	Employers Liability - Slip on wet floor	£67,700	Claim discontinued pre-trial
Highways	28/04/2014	Public Liability - Trip	£20,250	Claim won at trial
<b>TOTAL RESERVE</b>			<b>£382,651</b>	

*Attempts are made on all discontinued claims to recover the Council's defence costs*

### **Update on Local Government Association (LGA) Mutual**

3.42 Due to the limited number of insurance companies in the market willing to insure local authorities, the Local Government Association have developed an Insurance Mutual. The Mutual aims to offer affordable, high quality risk transfer and risk management through a mutual structure for the benefit of the local government sector.

3.43 The London Borough of Enfield is a founding member of the LGA Mutual and it was hoped that the Mutual would be able to provide terms to the Council for insurance cover to commence on 1 April 2019. However, at the time of tendering the contract in December 2018 the LGA Mutual was unable to offer any terms, as they were still in the process of finalising their business model.

3.44 The Council remains committed to the idea of the mutual and as such the current insurance contract has been tendered on the basis of a five-year contract (3 years +1 +1). There is therefore a natural break in the Contract after three years for the Council to consider placing their risks with the LGA Mutual.

3.45 We attended a briefing at the Local Government Association in September and are currently awaiting an update from the LGA as to what plans they have for 2020

#### **4. ALTERNATIVE OPTIONS CONSIDERED**

N/A

#### **5. REASONS FOR RECOMMENDATIONS**

#### **6. COMMENTS FROM OTHER DEPARTMENTS**

##### **6.1 Financial Implications**

There are no financial implications arising directly from the Internal Audit and Risk Management Progress Report.

##### **6.2 Legal Implications**

The Council's chief finance officer (the 'Section 151 officer' – section 151 Local Government Act 1972) has statutory status and is responsible for financial administration. The chief finance officer is also under a statutory duty to issue a formal report if s/he believes that the Council is unable to set or maintain a balanced budget (the 'section 114 report' (section 114 Local Government Finance Act 1988)).

The Accounts and Audit Regulations 2015 (the '2015 Regulations') places an obligation on local authorities to maintain a system of internal audit whereby it:

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- (b) ensures that the financial and operational management of the authority is effective; and
- (c) includes effective arrangements for the management of risk.

The internal audit must be an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

Each financial year the council must conduct a review of the effectiveness of the system of internal control required by regulation and prepare an Annual Governance Statement.

This report addresses the statutory obligations under the statutory obligations for local audit processes in compliance with the 2015 Regulations.

### **6.3 Property Implications**

There are no property implications in relation to this report aside from specific findings and actions included in Internal Audit and Counter Fraud reports specifically mentioned.

## **7. KEY RISKS**

Any large, complex organisation needs a well-established and systematic risk management framework in place to identify and mitigate the many risks it may face. As part of the Council's framework, individual Internal Audit reports document the specific risks that arise from the findings of the audits. These are addressed by mitigating actions agreed by relevant managers, which are then monitored in accordance with target implementation dates. This report forms part of the risk management and governance process.

## **8. IMPACT ON COUNCIL PRIORITIES - CREATING A LIFETIME OF OPPORTUNITIES IN ENFIELD**

### **8.1 Good Homes in Well-Connected Neighbourhoods**

N/A

### **8.2 Sustain Strong and Healthy Communities**

The Commissioning (Brokerage) 2018/19 Audit Report directly speaks to the Council's priority of Sustaining Strong and Healthy Communities by assessing the processes around the procurement of care services from external care providers.

### **8.3 Build our Local Economy to Create a Thriving Place**

The Commissioning (Brokerage) 2018/19 Audit Report by assessed the processes around the procurement of care services from external care providers.

## **9. EQUALITIES IMPACT IMPLICATIONS**

This report does not require an Equalities Impact Assessment

## **10. PERFORMANCE AND DATA IMPLICATIONS**

There are no performance and data implications arising from this report.

### **Background Papers**

N/A

## Appendix A

### 2019/20 Audit Plan Status

Department	Title	Audit Status
Chief Executives	Members' Ethics	Deferred
Chief Executives	IR35	Complete
Chief Executives	Audit of the accounts of the The Mayor of Enfield's Charity Appeal Fund	Draft report issued
Chief Executives	Data Quality	Draft report issued
Chief Executives	Local Transport Capital Funding	Complete
Chief Executives	Freedom of Information	Fieldwork in progress
Chief Executives	Complaints Handling	Fieldwork in progress
Chief Executives	Outsourcing of DPO function	Cancelled
Chief Executives	Recruitment	Deferred
Chief Executives	Part owned Companies Follow-Up	Planning
Cross Cutting	Physical access to Council properties	Cancelled
Cross Cutting	Contract Management	Fieldwork in progress
Cross Cutting	Risk Management	Planning
Cross Cutting	Equalities	Fieldwork in progress
Cross Cutting	Organisational Development	Deferred
LATC	LATC Assets	Cancelled
LATC	IWE Procurement Process	Not Started
LATC	EIL Business Plan	Deferred
LATC	HGL Refinancing	Not Started
People	Troubled Families Grant Phase 1	Complete
People	Troubled Families Grant Phase 2	Complete
People	Troubled Families Grant Phase 3	Planning
People	Guardianship	Fieldwork in progress
People	Early Years Payments	Complete
People	Disabled Facilities Grant	Complete
People	Mental Health	Complete
People	Brokerage Follow-Up	Planning
Place	Compulsory Purchase Orders	Complete
Place	BEGIN Grant Certification	Complete
Place	SEN Transport	Complete
Place	Youth Centres	Planning
Place	Meridian Water - Project Governance	Planning
Place	Meridian Water - Consultancy Spend	Planning
Place	Building Council Homes for Londoners/RTB One for One Replacement Scheme	Planning
Place	Land valuations	Fieldwork in progress
Place	Homelessness	Fieldwork in progress
Place	Management of Temporary Accommodation	Planning
Place	Housing Safety Checks	Deferred

Department	Title	Audit Status
Place	Planning	Complete
Place	BSOG Survey and Declaration 2019	Complete
Place	Management of Lift Maintenance	Deferred
Resources	Procurement Cards	Planning
Resources	Quality Team Follow Up	Fieldwork in progress
Resources	Financial Assessments Team	Complete
Resources	Commercialism	Planning
Resources	Financial Resilience	Planning
Resources	Resourcing and management of trading companies	Planning
Resources	Accounts Receivable	Draft report issued
Resources	Income Reconciliation	Fieldwork in progress
Resources	General Ledger (SAP)	Fieldwork in progress
Resources	Payroll	Planning
Resources	Housing Rents	Complete
Resources	IT Project Delivery	Planning
Resources	Cloud Technology Management	Deferred
Resources	Business Partnering Effectiveness	Planning
Resources	Part Owned Companies	Complete
Resources	IT Follow Ups	Complete
Resources	General Ledger – Follow up	Not Started
Schools	Enfield County School for Girls - Schools Direct Grant Certification	Not Started
Schools	Oaktree School	Cancelled
Schools	Merryhills Primary School	Complete
Schools	Oakthorpe Primary School	Fieldwork in progress
Schools	Honilands Primary School	Planning
Schools	Southbury Primary School	Planning
Schools	St. Georges Enfield Catholic Primary School	Fieldwork in progress
Schools	Suffolks Primary School	Not Started
Schools	West Grove Primary School	Planning
Schools	Highlands School	Complete
Schools	Waverley School	Complete
Schools	The Raglan Schools	Planning
Schools	St. Andrew's Enfield CofE Primary School	Cancelled
Schools	Bishop Stopford's School	Planning
Schools	Latymer All Saints CofE Primary School	Draft report issued
Schools	St John & St James CE Primary School	Fieldwork in progress
Schools	Highlands School Grant Certification	Complete
Schools	Oakthorpe School Grant Certification	Cancelled
Schools	SCITT (Hazelwood School)	Fieldwork in progress

## Overdue High Risk Audit Actions At 1 December 2019

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Overdue &gt; 1months</b>			
<b>Expenses</b>	31/03/2015; 01/10/2018	<p><b>Validation of Authorised Claims</b> A formalised process should be agreed and incorporated in the policy and procedures as to how authorisation of expense claims will be confirmed as appropriate. Consideration should be given to permitting submission of electronic claims, supported by an email trail confirming authorisation, and declarations from the claimant and the authorising officer. If hard copy claims are used, the form should require the name of the authorising officer to be printed alongside the officer's signature.</p> <p>Update to the Assurance Board May 2019 – Progress delayed due to critical upgrades</p>	<b>Resources</b>
<b>Leaseholder Service Charges</b>	01/07/2018;	<p><b>Communication protocols and information exchange with Major Works team during projects</b> Communication protocols will be determined, documented and agreed between the Home Ownership Manager and the Major Works Programme Delivery (MWPD) Manager, for approval by the Head of Operations and the Head of Capital Programme.</p> <p>The procedures agreed will ensure that sufficient information is exchanged to enable the Service Charges &amp; Major Works (SCMW) team to remain aware of project developments and progress. In particular:</p> <ul style="list-style-type: none"> <li>· Appropriate officers within the SCMW team will receive copies of monthly progress reports produced for each project. This will be utilised by the team to maintain their own monitoring records for project costs and progress.</li> <li>· The MWPD Manager will meet on a quarterly basis with the SCMW Team Manager, to discuss current projects' progress, and the forthcoming planned programme of projects.</li> <li>· Procedures will ensure a systematic review process to check final s20 information received for accuracy.</li> </ul>	<b>Place</b>

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Leaseholder Service Charges</b>	01/07/2018; 01/02/2019	<p><b>Ability of leaseholders to opt out of individual works</b> A formal process and procedure will be developed for leaseholders to opt out of individualised works where the lease allows, taking into account any relevant regulations or legislation which may influence works.</p> <p>The policy around this has been drafted and is ready for sign off.</p>	Place
<b>IT Operating Model Follow Up</b>	01/08/2018; 01/04/2019	<p><b>Toolset configuration</b> A Service Now Partner will be appointed, and a workshop will be scheduled to prioritise and formulate a prioritised implementation plan for tools that need development.</p> <p>A further update will be given to the Assurance Board in March 2019.</p>	Resources
<b>Capital Projects</b>	01/10/2018; 01/04/2019	<p><b>Procurement of Contract Administrators</b> Wherever possible, contract administration tasks will be assigned to in-house officers through appropriate job descriptions and structures. Where consultants are utilised, management will utilise framework agreements to procure CAs through mini-tender in order to demonstrate probity and will schedule procurement via a programme plan tracking spreadsheet, such that it is arranged sufficiently in advance to facilitate an effective process.</p> <p>Update to the Assurance Board Sep 2019.</p>	Place
<b>Capital Projects</b>	01/10/2018; 01/04/2019	<p><b>Provisional items or quantities</b> Housing Property Services will ensure that independent advance surveys are planned and undertaken for all forthcoming projects, to inform more accurate specifications and tendered costs. Where advance surveys are not possible or economic to undertake (e.g. tower block roofing repairs), a maximum costing approach will be utilised to ensure that the specification, budget and tender covers the maximum anticipated costs.</p> <p>Update to the Assurance Board Sep 2019.</p>	Place

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Capital Projects</b>	01/10/2018; 01/04/2019	<p><b>Quality of tendered specification</b> Tender documentation will be authorised for release by the Project Manager only when all relevant information is included and following a quality check. This will be evidenced by documented checklist, wherein the Project Manager will confirm in particular that: - Tender documentation is presented in the correct format; - Tender documentation is complete; and - Tender documentation does not include unnecessary personal details of tenants, leaseholders or any other personal data held by the Council.</p> <p>Update to the Assurance Board Sep 2019.</p>	<b>Place</b>
<b>Management of Green Belt</b>	01/12/18; 01/01/20	<p><b>Current and future contractual arrangements</b> a) We will begin a new contract re-tender process for management of the green belt, in a manner which will test the market to ensure the Council obtains value for money. b) We will work with Legal and Knight Frank / GVA to develop an interim agreement or contract to govern and monitor the arrangement for green belt management between now and the award of any new contract.</p>	<b>Place</b>
<b>Management of Green Belt</b>	01/12/18; 01/01/20	<p><b>Contractual performance review</b> a) We will put in place a formalised review process to periodically review the arrangement to ensure that the service provider is adequately performing their role. This will be incorporated into any re-tender requirements. b) The tender specification for procurement of a green belt contractor will include clear outcomes, performance targets, benefits and appropriate KPIs within the contract. c) Arrangements for regular monitoring of the KPI suite will be specified, including formal contract monitoring reports or exception reporting. These will be reviewed by the contract owner and appropriate action taken when non-compliance is identified.</p>	<b>Place</b>

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Overdue &lt; 1months</b>			
<b>Home Care/Support</b>	01/05/19; 31/12/19	<b>New provider reviews</b> The Service will: <ul style="list-style-type: none"> <li>• Develop financial checks and financial risk assessments to be applied to prospective providers and ensure relevant action plans are agreed and followed up. Ensure providers are applying the same process for staff recruited from abroad as they would for other staff, in accordance with CQC guidance.</li> <li>• Ensure formal approval of new providers is documented and advised, in writing, to the Brokerage Team.</li> </ul>	<b>People</b>
<b>Home Care/Support</b>	01/05/19; 31/12/19	<b>Existing provider reviews</b> Using a risk-based approach, the Service will re-establish a programme of existing provider reviews.	<b>People</b>
<b>Voluntary Organisations</b>	01/06/19;	<b>Release of Funds – Contracts 4, and 6</b> Service Development Managers will ensure that: <ul style="list-style-type: none"> <li>a) The actual payments made under each contract are reconciled against the budgeted contract amount and the reconciliations retained.</li> <li>b) The sums paid for outcome will be reconciled against the contract amount and any overpayment or underpayment corrected.</li> <li>c) Sums paid under outcome under cost code SS0191 will be journaled to the correct cost code.</li> <li>d) The contract sum for outcome will be agreed and formalised and the fourth quarter payment adjusted accordingly.</li> </ul> Update to the Assurance Board Sep 2019.	<b>People</b>

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Voluntary Organisations</b>	01/07/19;	<p><b>Contracts</b> Contract variations for outcomes 1 and will be completed and signed by the provider and retained by the Council.</p> <p>Update to the Assurance Board Sep 2019.</p>	<b>People</b>
<b>Repairs and Maintenance (Responsive Repairs)</b>	01/07/19	<p><b>Approval of payments</b> We will conduct a formal review of the inspections process, and determine whether the current inspections programme, including the planned quantity and nature of inspections carried out, is the most effective means of addressing the risks of substandard work or fraud by the contractors.</p> <p>We will clearly document the conclusions of the review and implement these conclusions within the department.</p> <p>Update to the Assurance Board Sep 2019.</p>	<b>Place</b>
<b>Housing Capital Projects</b>	01/07/19;	<p><b>Signed Contracts</b> a) For future works, we will ensure there is a signed contract in place with contractors before the commencement of works. When contracts are agreed, an electronic copy of the contract will be stored and will be available to employees of the Capital Programme Service within a shared folder These actions will be completed for any new projects commencing on or after the target date.</p> <p>b) Additionally, for active projects, we will work with the Legal team to obtain copies all relevant contracts and will read the contracts to ensure the terms of the signed contracts align with our expectations. We will complete this action for currently active projects and will seek to complete this action by the target date.</p> <p>Update to the Assurance Board Sep 2019.</p>	<b>Place</b>

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Housing Capital Projects</b>	01/07/19	<p><b>Council Approval of Variations</b> We will write a clear policy around variations. This will be signed off at director level and will be reviewed at least annually going forwards.</p> <p>The policy will contain the following:</p> <ul style="list-style-type: none"> <li>• A process for approving variations whereby variations are approved in writing by Council officers including a clear description of the works and an associated monetary amount (or a maximum monetary amount if an exact amount is unknown).</li> <li>• The process for Emergency variations including retrospective approval by the Council</li> </ul> <p>We will institute a formal Scheme of Delegation for approvals of variations. This will indicate monetary thresholds where pre-approval is required by officers of different seniority within the Council.</p> <p>Documentary evidence of Council approval of variations in line with the policy will be retained in all cases. Details of this process will be included in the Project Management Manual currently being drafted.</p> <p>Update to the Assurance Board Sep 2019.</p>	<b>Place</b>
<b>LATC Governance</b>	01/07/19; 30/09/19	<p><b>Management Agreements</b> All services should have annually reviewed management agreements covering all services provided. Any in-year changes should be added via a procedure to be determined within the agreement, and subject to approval in line with the company Articles of Association. All management agreements should be signed annually and reported to the Shareholder Board.</p>	<b>Resources</b>

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Housing Allocations</b>	01/08/2019	<p><b>Management of access to Northgate</b>  Housing Management will urgently review the user access list for Northgate in conjunction with IT to ensure that all users who have left the Council or who no longer require Northgate access for their role will be removed. Any users who require a change of job role within the system will be moved. Housing Management, in collaboration with IT, will review the access structure to determine whether current job roles remain relevant. Removal of obsolete job roles and the creation of new job roles will be enacted as required. Housing Management will request a regular user report to be produced by IT, which will be reviewed regularly by managers to ensure all user accounts are promptly amended/ removed as necessary.</p> <p>Update to the Assurance Board July 2019 – Action progressed</p>	<b>People</b>
<b>Pupil Places Planning</b>	01/09/19	<p><b>Documented procedures</b>  To ensure the service is future proofed: a) The post of Director of School Expansions, currently filled by a long-standing external consultant who undertakes this role and supports Asset Management, will be put into the Education Department Structure. b) A full set of procedures will be prepared including all missing elements identified during the audit. Minutes of key outcomes, decisions and actions that may impact on the delivery of accurate and timely pupil place planning will be saved in the shared drive A structured filing and naming convention in the shared drive will be outlined in the procedures and will be followed operationally.</p> <p>Update to the Assurance Board Oct 2019.</p>	<b>People</b>
<b>Cyber Security</b>	30/09/19; 30/04/20	<p><b>No IT Security Strategy is currently in place</b>  <b>Draft and agree an IT Security Strategy, including Cyber Security Operating Model, roles &amp; responsibilities taking input from Stakeholders within the Security and Operations team and wider Council stakeholders.</b>  <b>Update to the Assurance Board Oct 2019.</b></p>	<b>Resources</b>

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Cyber Security</b>	31/08/19; 31/03/20	<p><b>Roles and responsibilities are unclear for security related stakeholders</b> Review current roles and responsibilities and using a responsibilities assignment matrix, also known as a RACI matrix (because it distinguishes roles that are Responsible, Accountable, Consulted and Informed for specific tasks), clearly identify the participation of various roles in completing tasks or deliverables. Security team to engage with Operations team to redesign the vulnerability report so that it concentrates on the systems with identified vulnerabilities Update to the Assurance Board Oct 2019.</p>	<b>Resources</b>
<b>Capital Budget Management</b>	30/09/2019	<p><b>Capital Review Board</b> The Terms of Reference for the Capital Review Board (or an alternative forum) are upgraded to ensure that its purpose is clear, including that the Board, in addition to reviewing and approving new capital schemes, is the primary forum for capital monitoring once projects are agreed. Requirements for reporting to the Board will be clarified and agreed, including:</p> <ul style="list-style-type: none"> <li>• Project and programme level performance monitoring against cost, time and scope targets</li> <li>• Clearly defined project milestones for monitoring and reporting</li> <li>• How often the Board will meet, and who is responsible for organising meetings</li> <li>• Detail of project risk reporting, including identification, likelihood, financial impact and actions taken</li> </ul> <p>Update to the Assurance Board Oct 2019.</p>	<b>Resources</b>

Audit Name	Due Date; Revised Target Date	Action	Dept.
<b>Capital Budget Management</b>	30/09/2019; 31/03/2020	<p><b>Challenge and Scrutiny of Budgets</b></p> <p>The Capital and Projects Team will ensure that:</p> <ul style="list-style-type: none"> <li>• All capital expenditure is supported by an approved DAR</li> <li>• All Delegated Authority Reports (DARs) are supported by detailed costings, milestones and risks Detailed guidance will be put in place regarding how DARs are compiled, the level of financial detail required, and that financial information should be reviewed and signed off by the Capital and Projects Team</li> <li>• All new projects are supported by a completed Project Evaluation Form which will be submitted to the Capital Review Board</li> <li>• A risk based approach to Capital monitoring is developed and approved by the Capital Board. This will clearly detail the method the team will use to carry out its role of review and challenge during each quarterly monitoring cycle and the justification for the chosen approach. This will also cover projects which are currently monitored monthly i.e. Meridian Water and whether there are other projects that should fall into this category</li> <li>• Quarterly reports to DMTs will detail which managers have completed their monitoring and those who have not</li> <li>• Team resources are considered</li> <li>• Capital expenditure is coded to capital accounts as it is incurred. Any reallocations between revenue and capital expenditure will be carried out monthly</li> <li>• Clear audit trails will be made available on the Capital Monitor showing changes in forecasts</li> <li>• Budgets submitted to Cabinet will be supported by a full budget review process rather than relying solely on the Qforecast</li> </ul> <p>Update to the Assurance Board Oct 2019.</p>	<b>Resources</b>

## **APPENDIX C - School Audits**

### **Background**

School governing bodies have responsibility for overseeing the financial management of their schools, and the DfE requires all maintained schools to complete an annual return Schools Financial Value Standard (SFVS).

These are submitted to the Council and, as part of its annual return to the DfE, the Council's Chief Finance Officer is required to state that *"I confirm that I have in place a system of audit for schools that gives me adequate assurance over their standards of financial management and the regularity and propriety of their spending"*.

There are currently 55 maintained schools across the borough which we are required to audit. Currently there are no statutory requirements for the frequency of audits in each school, although the DfE want to better align the requirements for maintained schools and academy schools and a DfE consultation, regarding the frequency of audits has recently closed. We await the results.

As part of the audit planning process each year, and in conjunction with the Council's Education Services, we agree, on a risk basis, the list of schools that will be included on the Audit Plan.

### **Frequency of audit**

We aim to audit each school every 3-years. However, the audit plan is developed on a risk basis and therefore some schools may be subject to more frequent audits, and others less so.

For example, a school with a new headteacher and/or new school business manager, may be highlighted as a higher risk, whilst a school with no significant changes in the senior leadership team and a reasonable opinion at its last audit, may be judged as lower risk.

Internal Audit has built a good relationship with Education Services and attends the regular Education Resources meeting and Schools Causing Concern meeting, regularly updates with the Head of Schools Personnel Service and the Schools Resources Development Manager. Information gained through those meetings and discussion, will also feed into the risk assessment.

Of the 55 schools requiring audit, 4 (76%) have been audited in the last three years and 48 (87%) in the last four years. Of the remaining seven, all are either on the plan for audit this year or in 2020/21. A summary of the date and outcome of the last audit undertaken at each of the Council's 55 maintained schools is included at **Appendix D**.

### **The Audit Programme**

The audit programme for schools is designed to assess the adequacy and effectiveness of financial management, and other key factors, within each school visited. We examine the major processes in schools to assess compliance with the Scheme for Financing Schools, the Contract Procedure Rules, and to check whether good governance and financial practices are applied throughout. The Council's Finance Manual for Schools is used as a reference for good finance practices, but it is agreed that it needs to be updated by the Council's Finance team in order to give the most current and relevant guidance to schools.

The testing carried out aligns to the areas covered by the SFVS and includes the following scope areas:

Scope Area	To confirm that:
Governance	<ul style="list-style-type: none"> <li>Roles and responsibilities of the Governing Body, sub-committees and staff with financial responsibility are clearly defined.</li> <li>Governance meetings and minutes demonstrate discussion and decision making to ensure the school meets all its statutory obligations and complies with the Council's financial regulations.</li> <li>A complete and up to date register of business interests of all governors, and staff with financial responsibility, is maintained at the school.</li> </ul>
Budget Setting and Financial Monitoring	Good financial management exists, including the provision of regular budget reports, which are reviewed by senior management and the Governing Body and that accurate and timely returns are submitted to the Council.
Procurement	<ul style="list-style-type: none"> <li>Expenditure is legitimate, complies with the Council's Finance Manual for Schools and the Council's Contract Procedure Rules. There is appropriate three-way match between orders, goods receipting and invoice and clearly demonstrates appropriate segregation of duties.</li> </ul> <p>Governing Bodies review expenditure to determine that the school's resources are well spent and provide value for money.</p>
Cash and bank	<ul style="list-style-type: none"> <li>Accurate and timely review of the bank account and its reconciliation to finance records.</li> <li>There are appropriate controls in place over payments including payments made via bank or account cards and reimbursements to staff and.</li> <li>There are appropriate controls over cash and cheques held on school premises</li> <li>Appropriate separation of duties exists to reduce the risk of fraud and error.</li> </ul>
Income	<ul style="list-style-type: none"> <li>Charges are levied in line with authorised scales</li> <li>Receipts are banked promptly and in full.</li> <li>Accurate records of all income due or collected are maintained by the school.</li> <li>Appropriate separation of duties exists to reduce the risk of fraud and error.</li> </ul>
Private Fund	<ul style="list-style-type: none"> <li>The standard for the guardianship of the private fund is as rigorous as for the administration of the school's delegated budget.</li> </ul>
Employees	<ul style="list-style-type: none"> <li>Appropriate and timely pre-employment checks are complete.</li> <li>Payments to permanent, supply and agency staff are valid and appropriately authorised.</li> </ul>
School Assets	<ul style="list-style-type: none"> <li>Appropriate processes are in place to ensure that assets are security marked</li> <li>Full and accurate records of assets are maintained.</li> <li>There are appropriate and up to date business continuity and disaster recovery plans.</li> </ul>
GDPR ICT Security & Fraud Awareness	<ul style="list-style-type: none"> <li>Appropriate controls exist over general security at the school, including information, hardware and software.</li> <li>The requirements of the current General Data Protection Rules are adhered to.</li> </ul>
SFVS	<ul style="list-style-type: none"> <li>The school's self-certified responses on the SFVS accurately reflect controls in operation.</li> </ul>

## **Support**

It is necessary for Internal Audit to maintain its independence, but wherever possible we try to provide support to schools to help them improve the control environment in their school.

Each year we provide an anonymised annual report which is presented to the Schools Forum, and made available to all Headteachers, School Business Managers, Chairs of Governors and Chairs of Finance/Resources. This summary of key findings identified in schools audits that year is intended to help School Leadership Teams to identify potential risk areas or opportunities in their own school and to make improvements as required. It may also be used to help as a prompt when schools complete their SFVS return.

Through the Local Authority, Internal Audit offers audit and fraud training for both school governors and new school business managers which covers common issues identified in audits. Internal Audit also attends school business manager meetings and conferences, presenting information and /or being available to discuss current issues, attend the smaller school business manager partnership groups, as and when requested, to discuss audit work, common findings and associated risks.

## **Attendance at Audit and Risk Management Committee**

This was discussed at the last Assurance Board and it was felt that relevant officers at the Council had sufficient knowledge and oversight of the issues that requesting headteachers attendance at Committee meetings would not be productive. However, the Board has asked that Internal Audit and the Director of Education devise an escalation process, which will be reported back to the Committee in due course.

In the specific case of Merryhills School, a new Headteacher and School Business Manager are now in place. The audit was undertaken with the previous headteacher and it may not be relevant to invite a school representative to the committee on this occasion. Internal Audit met with the new team at the school to discuss the audit findings and feels that, whilst the issues are of concern, the new team should be given the time to review current processes and implement new systems. If appropriate and timely responses to the follow up request are not received, we will consider undertaking an on-site follow up at the School as part of the 2020/21 audit plan.

## **Outstanding Actions**

There are currently nine high risk findings outstanding across schools' audits. The last Audit Committee report also reported nine actions outstanding; however, we have closed two of those and two new ones have been added.

Of these nine, five relate to one school, Bishop Stopford, and we will undertake an on-site follow up review which is booked for early in January.

We are currently discussing the remaining four outstanding actions with the schools concerned, to ensure we have appropriate evidence of implementation before closing down.

**APPENDIX D - Date and outcome of last audit undertaken at each maintained school.**

School Type	School Name	Date of last audit report	Assurance Opinion	Comment
Primary	Bush Hill Park	27/02/2017	Reasonable	
Primary	Capel Manor	14/02/2018	Reasonable	
Primary	Carterhatch Infants	10/07/2017	Reasonable	
Primary	Chase Side	13/01/2016	Reasonable	
Primary	De Bohun	25/09/2015	Reasonable	
Primary	Eldon Primary	21/12/2016	Reasonable	
Primary	Eversley	08/03/2019	Reasonable	
Primary	Firs Farm	16/12/2016	Reasonable	
Primary	Forty Hill	19/12/2017	Reasonable	
Primary	Freezywater St Georges	07/03/2019	Limited	
Primary	Garfield	25/09/2017	Reasonable	
Primary	George Spicer	03/05/2017	Limited	
Primary	Hadley Wood	14/02/2019	Reasonable	
Primary	Hazelwood Infants & Junior	31/01/2017	Reasonable	
Primary	Highfield	14/03/2018	Reasonable	
Primary	Honilands	29/09/2017	Reasonable	
Primary	Latymer All Saints	25/01/2018	No	On 2019/20 plan
Primary	Merryhills	18/07/2019	Limited	
Primary	Oakthorpe	29/01/2015	Limited	On 2019/20 plan
Primary	Our Lady of Lourdes	13/10/2017	Reasonable	
Primary	Prince of Wales	21/12/2015	Reasonable	
Primary	The Raglan Schools	14/04/2016	Limited	On 2019/20 plan
Primary	Southbury	14/10/2015	Reasonable	On 2019/20 plan
Primary	St Andrew's Enfield	30/04/2018	Limited	
Primary	St Andrews Southgate	20/12/2016	Reasonable	
Primary	St Edmunds	10/05/2019	Reasonable	
Primary	St Georges Enfield	18/12/2015	Limited	On 2019/20 plan
Primary	St James'	25/05/2018	Reasonable	
Primary	St John & St James	15/05/2017	Limited	On 2019/20 plan
Primary	St Johns	30/11/2017	Reasonable	
Primary	St Mary's	30/11/2017	Substantial	
Primary	St Matthews	27/03/2018	Reasonable	
Primary	St Michael At Bowes	23/07/2015	Substantial	
Primary	St Michael's	05/10/2018	Substantial	
Primary	St Monica's	03/05/2019	Reasonable	
Primary	St Paul's	11/10/2017	Limited	
Primary	Starksfield	07/01/2016	Na/Mgt Letter	
Primary	Suffolks	29/09/2015	Limited	On 2019/20 plan
Primary	Tottenham	12/07/2018	Substantial	
Primary	West Grove	03/02/2015	Reasonable	On 2019/20 plan
Secondary	Bishops Stopford's	21/01/2019	No	On 2019/20 plan
Secondary	Broomfield	05/05/2016	Reasonable	
Secondary	Chace Community	18/07/2018	Reasonable	
Secondary	Enfield County	13/12/2018	Substantial	
Secondary	Orchardside PRU	29/09/2017	Reasonable	
Secondary	Highlands	04/10/2019	Limited	
Secondary	St Anne's	13/03/2017	Reasonable	
Secondary	St Ignatius	16/12/2016	Reasonable	
Secondary	The Latymer	27/11/2018	Limited	
Secondary	Winchmore	17/04/2019	Reasonable	
Special	Durants	20/10/2017	Reasonable	
Special	Oaktree	07/11/2014	Reasonable	On 2020/21 plan
Special	Russet House	03/12/2018	Reasonable	
Special	Waverley	20/09/2019	Reasonable	
Special	West Lea	30/01/2017	Reasonable	

