

London Borough of Enfield

General Purposes Committee

4 March 2021

Subject: 2021/22 Internal Audit Charter and Plan

Cabinet Member: N/A
Executive Director: Ian Davis, Chief Executive

Key Decision: N/A

Purpose of Report

1. The General Purposes Committee is requested to review, provide comment on and approve:
 - 2021/22 Internal Audit Charter (**Appendix A**)
 - 2021/22 Internal Audit Plan (**Appendix B**)
2. In accordance with the Public Sector Internal Audit Standards (PSIAS), the chief audit executive, who in the London Borough of Enfield is the Head of Internal Audit and Risk Management, must:
 - Periodically review the Internal Audit Charter and present it to 'senior management' (the Executive Management Team) and the 'board' (General Purposes Committee) for approval
 - Establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals
 - Communicate the internal audit activity's plans and resource requirements, including significant interim changes, to 'senior management' (the Executive Management Team) and the 'board' (General Purposes Committee) for review and approval.
3. The **Internal Audit Charter** is a formal document that defines the internal audit activity's purpose, authority and responsibility. The Internal Audit Charter establishes the internal audit activity's position within the organisation, including the nature of the Head of Internal Audit and Risk Management's functional reporting relationship with the Executive Management Team (EMT) and the General Purposes Committee; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. Final approval of the internal audit charter resides with the General Purposes Committee.
4. The Internal Audit Charter must also: define the terms 'board' and 'senior management' for the purposes of internal audit activity, cover the arrangements for appropriate resourcing, define the role of internal audit in

any fraud-related work and describe safeguards to limit independence or objectivity if internal audit or the Head of Internal Audit and Risk Management undertakes non-audit activities.

5. At the London Borough of Enfield, the Internal Audit Charter is reviewed annually. For 2021/22 we have mainly adopted the template issued by the Chartered Institute of Internal Auditors and have adapted for Enfield specific issues only.
6. When approved the Internal Audit Charter will be formally signed by the Head of Internal Audit and Risk Management, General Purposes Committee Chair and the Director of Law and Governance.
7. To develop the risk-based **Internal Audit Plan**, the Head of Internal Audit and Risk Management consults with EMT and the General Purposes Committee and obtains an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes. The Head of Internal Audit and Risk Management must review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, programmes, systems, and controls.
8. In developing the draft 2021/22 Internal Audit Plan, we:
 - Reviewed the Council's Corporate Risk Register and other risk registers and identified areas requiring audit
 - Linked those areas of audit to the Council's Corporate Priorities
 - Identified a level of Audit Priority for each audit. The levels are defined in Appendix B and will be used as a way to prioritise audits if circumstances change during the year i.e. it will be possible to flex the plan more easily than in the past
 - Allocated required resources, in terms of the number of audit days, to each audit
 - Consulted with Departmental Management Teams, the Assurance Board and EMT to discuss the scope of the plan and to agree timings and the level of audit priority
9. As in previous years, the Internal Audit Plan will be delivered in conjunction with our co-sourced partners, PwC.
10. The 2020/21 Internal Audit Plan:
 - Covers all risks on the Corporate Risk Register except for CR09 Emergency Incident, CR17 Tax and CR18 Civil Unrest. Each of these is considered to be medium risk
 - In total covers 75 audits with an allocation of 935 audit days. This is in line with previous years
 - 50% of the audits are focused on high risk areas, 33% are focused on medium risk areas and the remainder are focused on school audits and the audit of the Mayor's charity accounts
 - Includes 12 schools' audits and an audit of the Mayor's charity accounts. Due to the nature of our schools' audit programme, the schools' audits

cover several risks identified in the Corporate Risk Register and therefore have not been assigned to individual risk areas.

11. In accordance with the PSIAS, progress against the Plan and any changes made to the Plan during the year will be communicated regularly to the General Purposes Committee. The Head of Internal Audit and Risk Management will also produce an annual internal audit opinion and overview of the assurance framework.

Proposal

12. The General Purposes Committee is requested to:

- Review the 2021/22 Internal Audit Charter and the draft 2021/22 Internal Audit Plan
- Provide feedback on the contents of these documents
- Approve these documents

Reason for Proposal

13. In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to:

- Regularly review the Internal Audit Charter and to present this to the General Purposes Committee for review and approval
- Prepare an annual Internal Audit Plan and to present this to the General Purposes Committee for review and approval

Relevance to the Council's Plan

Good Homes in Well-Connected Neighbourhoods

14. An effective Audit and Risk Management Service helps to provide assurance over any risks that might adversely affect the delivery of good homes in well-connected neighbourhoods.

Safe, Healthy and Confident Communities

15. An effective Audit and Risk Management Service is an essential management tool which will help the Council achieve its objectives to sustain safe, healthy and confident communities.

An Economy that Works for Everyone

16. An effective Audit and Risk Management Service will help the Council achieve its objectives in building a local economy that works for everyone.

Background

17. In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to:

- Regularly review the Internal Audit Charter and to present this to the General Purposes Committee for review and approval
- Prepare an annual Internal Audit Plan and to present this to the General Purposes Committee for review and approval

18. The Internal Audit Charter was last submitted to and agreed by the General Purposes Committee in March 2020. The 2021/22 Internal Audit Charter is presented for review and approval.

19. The draft Internal Audit Plan for 2021/22 is presented for review and approval

Main Considerations for the Council

20. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.

21. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work.

Safeguarding Implications

22. Some audits on the Audit Plan will require attendance at schools and other establishments where children, young people and vulnerable adults may be present. Despite Internal Audit not being in regulated activity as defined by the Disclosure and Barring Service (DBS), all auditors are DBS checked and adhere to local safeguarding policies.

Public Health Implications

23. No Public Health implications arise from this report.

Equalities Impact of the Proposal

24. Following the completion of the Corporate Equalities Impact Assessment initial screening, this report does not have an Equalities impact.

Environmental and Climate Change Considerations

25. The Audit Charter and proposed Internal Audit Plan for 2021/22 do not in themselves raise any direct environmental and climate change considerations. The emissions arising from the Internal Audit team and external consultants will be accounted for as part of the Council's wider corporate emissions (Scopes 1, 2 and 3).

Risks that may arise if the proposed decision and related work is not taken

26. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.
27. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work and therefore, if this work is not carried out, reviewed and followed up, the Council faces the risk of legal, financial and reputational loss.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

28. N/A

Financial Implications

29. There are no financial implications related to this report.

Legal Implications

30. This report sets out the requirements of the Public Sector Internal Audit Standards (PSIAS) and the legal and ethical frameworks to work within. Internal auditors who work in the public sector must also have regard to the Committee on Standards of Public Life's Seven Principles of Public Life.

Workforce Implications

31. There are no workforce implications related to this report.

Property Implications

32. There are no property implications arising directly from this report from the Audit and Risk Management Service.

Other Implications

33. N/A

Options Considered

34. Given the requirements of the Public Sector Internal Audit Standards, no other options were considered.

Conclusions

35. The General Purposes Committee is requested to:

- Review the 2021/22 Internal Audit Charter and the draft 2021/22 Internal Audit Plan

- Provide feedback on the contents of these documents
- Approve these documents

Report Author: Gemma Young
Head of Internal Audit and Risk Management
Gemma.Young@Enfield.gov.uk
Tel: 07900 168938

Date of report: 24 February 2021

Appendices

Annex A: 2021/22 Internal Audit Charter (**Appendix A**)
Annex B: 2021/22 Internal Audit Plan (**Appendix B**)

Background Papers

None

London Borough of Enfield Draft Internal Audit Charter February 2021

Purpose and mission

The purpose of London Borough of Enfield's Internal Audit team is to provide independent, objective assurance and consulting services designed to add value and improve the London Borough of Enfield's operations. The mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. The Internal Audit team helps the London Borough of Enfield accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

Standards for the Professional Practice of Internal Auditing

The Internal Audit team will govern itself by adherence to the Public Sector Internal Audit Standards and to the mandatory elements of The Institute of Internal Auditors' (IIA) International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The Head of Internal Audit and Risk Management will report periodically to senior management and the General Purposes Committee regarding the Internal Audit team's conformance to the Code of Ethics and the Standards.

Authority

The Head of Internal Audit and Risk Management will report functionally to the General Purposes Committee and administratively (i.e., day-to-day operations) to the Director of Law and Governance. To establish, maintain and assure that the London Borough of Enfield's Internal Audit team has sufficient authority to fulfil its duties, the General Purposes Committee will:

- Review the Internal Audit team's charter.
- Review the risk-based internal audit plan.
- Review the Internal Audit team's budget and resource plan.
- Receive communications from the Head of Internal Audit and Risk Management on the Internal Audit team's performance relative to its plan and other matters.
- Make appropriate inquiries of management and the Head of Internal Audit and Risk Management to determine whether there is inappropriate scope or resource limitations.

The Head of Internal Audit and Risk Management will have unrestricted access to, and communicate and interact directly with, the General Purposes Committee, including in private meetings without management present where necessary.

The General Purposes Committee authorises the Internal Audit team to:

- Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from the necessary personnel of the London Borough of Enfield, as well as other specialised services from within or outside the London Borough of Enfield, in order to complete the engagement.

Independence and objectivity

The Head of Internal Audit and Risk Management will ensure that the Internal Audit team remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the Head of Internal Audit and Risk Management determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for the London Borough of Enfield or its legal entities.
- Initiating or approving transactions external to the Audit and Risk Management Service.
- Directing the activities of any London Borough of Enfield employee not employed by the Audit and Risk Management Service except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the Head of Internal Audit and Risk Management has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

The Head of Internal Audit and Risk Management will confirm to the General Purposes Committee, at least annually, the organisational independence of the Internal Audit team.

The Head of Internal Audit and Risk Management will disclose to the General Purposes Committee any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

Scope of internal audit activities

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the General Purposes Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for the London Borough of Enfield. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of the London Borough of Enfield's strategic objectives are appropriately identified and managed.
- The actions of the London Borough of Enfield's officers, employees, and contractors are following the London Borough of Enfield's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programmes are consistent with established goals and objectives.
- Operations or programmes are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the London Borough of Enfield.
- Information and the means used to identify, measure, analyse, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

The Head of Internal Audit and Risk Management will report periodically to senior management and the General Purposes Committee regarding:

- The Internal Audit team's purpose, authority, and responsibility.
- The Internal Audit team's plan and performance relative to its plan.

- The Internal Audit team's conformance with the Public Sector Internal Audit Standards and The IIA's Code of Ethics and Standards, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by the General Purposes Committee.
- Results of audit engagements or other activities.
- Resource requirements.
- Any response to risk by management that may be unacceptable to the London Borough of Enfield.

The Head of Internal Audit and Risk Management also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The Internal Audit team may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided the Internal Audit team does not assume management responsibility.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

Responsibility

The Head of Internal Audit and Risk Management has the responsibility to:

- Submit, at least annually, to senior management and the General Purposes Committee a risk-based internal audit plan for review and approval.
- Communicate to senior management and the General Purposes Committee the impact of resource limitations on the internal audit plan.
- Review and adjust the internal audit plan, as necessary and appropriate, in response to changes in the London Borough of Enfield's business, risks, operations, programmes, systems, and controls.
- Communicate to senior management and the General Purposes Committee any significant interim changes to the internal audit plan.
- Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the General Purposes Committee any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure the Internal Audit team collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Internal Audit Charter.

- Ensure trends and emerging issues that could impact the London Borough of Enfield are considered and communicated to senior management and the General Purposes Committee as appropriate.
- Ensure emerging trends and successful practices in internal auditing are considered.
- Establish and ensure adherence to policies and procedures designed to guide the Internal Audit team.
- Ensure adherence to the London Borough of Enfield's relevant policies and procedures, unless such policies and procedures conflict with the Internal Audit Charter. Any such conflicts will be resolved or otherwise communicated to senior management and the General Purposes Committee.
- Ensure conformance of the Internal Audit team with the Standards, with the following qualifications:
 - If the Internal Audit team is prohibited by law or regulation from conformance with certain parts of the Standards, the Head of Internal Audit and Risk Management will ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.

Quality assurance and improvement programme

The Internal Audit team will maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit team's activity. The programme will include an evaluation of the Internal Audit team's conformance with the Standards. The programme will also assess the efficiency and effectiveness of the Internal Audit team's and identify opportunities for improvement.

The Head of Internal Audit and Risk Management will communicate to senior management and the General Purposes Committee on the Internal Audit team's quality assurance and improvement programme, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside the London Borough of Enfield.

Signatures

Head of Internal Audit and Risk Management | Date

General Purposes Committee Chair | Date

Director of Law and Governance | Date

2021/22 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 and Risk Management) 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, Section 151 Officer, the Executive Management Team 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 corruptions, 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 this is reasonable expectation of detecting significant control weakness and fraud.

Our Approach to Developing the 2021/22 Internal Audit Plan

In line with the PSIAS, the 2021/22 Internal Audit Plan has been formulated using a risk based approach. The Corporate Risk Register and other risk registers have been reviewed and Executive Directors, Directors and Departmental Management Teams have been consulted to ascertain key concerns.

We then sought to assess the audit requirement taking into consideration:

- The impact or likelihood of the risk identified;
- The timing of and findings from previous audit work and other known sources of assurance, as an indication of management control, along with the occurrence or likelihood of change; and
- The extent of review by other review bodies and assurance providers.

Summary of the Draft 2021/22 Internal Audit Plan

The draft 2021/22 Internal Audit Plan has identified 76 audits covering 17 of the 20 risks identified on the Corporate Risk Register. The corporate risks with no associated audits are:

- CR09 Emergency Incident
- CR17 Taxes
- CR18 Civil Unrest

Each of these risks are assessed as medium, therefore all high risk areas are being reviewed in the plan.

50% of audits are focused on high risk areas identified in the Corporate Risk Register and 33% on medium risk areas. The remaining audits in plan are focused on:

- Schools (12 audits)
- Accounts for the Mayor's charity (1 audit)

Due to its nature, the schools' audit programme covers a number of areas in the Corporate Risk Register. Therefore, it has not been possible to allocate schools against individual risks.

The total number of audit days required to deliver the 2021/22 Internal Audit Plan is 920 days. The following table summarises this by Department:

Department	No. of Audit Days
Chief Executive's	95
Cross Cutting	175
Local Authority Trading Companies	30
People (excl. schools)	140
Schools	120
Place	210
Resources	150
Total	920

Other Considerations

The Audit and Risk Management Service is conscious of the significant pressure on resources that the Council faces. This Plan has been developed with this in mind and, wherever possible, the Internal Audit team will provide support to management by looking to identify potential inefficiencies and making recommendations for fewer but smarter controls.

Using a risk based approach, it has been determined that the audit requirement for 2021/22 can be delivered with 920 audit days. This is the resource available from a combination of in-house and co-sourced auditors within the available budget for the Service.

Internal audit work to achieve the Plan will be undertaken to evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach. This activity assists the organisation to maintain effective controls by evaluating their adequacy and effectiveness and by promoting continuous improvement. The principles underpinning the Council's internal audit approach are summarised in the Internal Audit Charter.

The audit plan needs to be flexible to enable a responsive service in the face of changing risks and priorities that may impact on the Council's services. Therefore, it should be recognised that planned audits and their scope may need to be adjusted in response to changes in the Council's business, risks,

operations, systems and controls as the year progresses. Where such changes are required, details will be reported to the Executive Management Team and to the General Purposes Committee.

To allow flexibility in how the plan is delivered in light of changing circumstances we have introduced an Audit Priority against each audit. These priorities numbered 1 – 3, indicate which audits must be delivered even in light of changing circumstances and the prioritisation of the others. A table outlining the prioritisation is given at the foot of the Plan.

The draft 2021/22 Internal Audit Plan, including the potential scope for each audit, follows below:

2021/22 Draft Internal Audit Plan

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
CR01						
Budget Management						
Resources	Key financial processes: Pensions - fund/payroll contributions	To ensure appropriate controls are in place to ensure pension deductions are correct and properly accounted for (including schools)	SHCC	Q4	1	20
Resources	Key financial processes: Capital Budget Management	Follow up to 2018/19 audit (no assurance)	GH/SHCC/EE	Q2	1	15
Resources	Key financial processes: Revenue Budgeting and Forecasting	To review the procedures and processes in place to ensure that the Council delivers timely and quality forecasts, taking into account changes in the external environment	GH/SHCC/EE	Q2	1	20
Resources	Key financial processes: Financial Management of the Housing Revenue Account	To review the procedures and processes in place to ensure that the Housing Revenue Account is properly accounted for, forecasts are robust and appropriate reporting is in place.	GH	Q2	1	20
Resources	Transformation	To ensure appropriate governance is place, lessons	GH/SHCC/EE	Q4	3	15

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
	Projects	learned from success/failure of past projects are formalised and embedded into future projects and that delivery outcomes and benefits realisation are published and monitored.				
Place	Grounds Maintenance	Following insourcing, to ensure that appropriate controls (including financial management) are in place and are operating effectively	SHCC	Q3	1	15
People	Community Equipment Services	To ensure appropriate purchasing, procurement and stock control controls are in place and are working effectively	SHCC	Q2	2	15
CR02						
Failure to Maximise Income						
Place	BEGIN Grant Certification (*)	To certify expenditure so that reclaim may be made	SHCC	Q2 & Q4	1	10
People	Troubled Families Grant Certification (**)	To provide assurance for MCHLG purposes that claims are legitimate	SHCC	Q1 -Q4	1	30
Place	Waste Collection Services	Following changes in 2020, to ensure the advertised service is being delivered to residents and that appropriate financial management is in place.	SHCC	Q2	2	15
People	Bus Service Operators Grant Certification	To certify expenditure to ensure grant is retained in full.	SHCC	Q2	1	5
LATC	Customer Services	To review the processes in place between Energetik's outsourced supplier and the Council's Customer Service function to ensure resident's requests are being addressed properly and on a timely basis.	EE	Q1 – Q2	1	15

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
Cross Cutting	Test and Trace Grant 20-21 Certification	To provide assurance that Chief Executive and Head of Internal Audit can sign the required declaration on spend.	SHCC	Q1	1	5
Cross Cutting	S31 Community Testing Grant Certification	To provide assurance that Chief Executive and Head of Internal Audit can sign the required declaration on spend.	SHCC	Q1	1	5
Cross Cutting	Contain Outbreak Management Fund	In line with the grant conditions to provide Internal Audit Assurance on spend.	SHCC	Q1	1	5
Cross Cutting	Other Covid-19 Related Grants Certifications	Where applicable in line with the grant conditions to provide Internal Audit assurance on spend.	SHCC	TBC	1	10
Place	Community Infrastructure Levy	The audit is designed to provide assurance that there are appropriate controls in place to ensure that income from CIL is maximised, in line with CIL legislation and sufficient governance structures for CIL and S106 are clearly defined.	SHCC/EE	Q1	1	15
CR03 Fraud/Corruption						
Chief Executive's	Counter Fraud	To ensure that the Corporate Fraud function is acting in line with best practice, is targeting key areas of the Council and that Counter Fraud activities are embedded in Council operations	GH/SHCC/EE	Q3	2	15
Chief Executive's	Members' Ethics	To provide assurance that the new members' code of conduct has been embedded and is working appropriately	GH/SHCC/EE	Q3	2	15

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
Place	Planning	To ensure appropriate controls are in place to ensure the Planning process runs effectively	SHCC	Q3	1	15
Chief Executive's	Ethical Standards	Following the 2018/19 audit (limited assurance), to ensure that appropriate systems and processes are in place to ensure ethical issues are identified and addressed	GH/SHCC/EE	Q4	2	15
CR04 Information Governance						
Cross Cutting	Leavers	To ensure that weaknesses identified in the 2018/19 audit (limited assurance) have been fully addressed and that further appropriate changes have been made in view of the Covid-19 pandemic	GH/SHCC/EE	Q4	3	15
Cross Cutting	DWP Revised Memorandum of Understanding 20-21	To ensure that the terms of the Memorandum are being complied with	SHCC	Q1	1	15
Cross Cutting	Local Government Transparency Code	To ensure that the requirements of the code are being complied with	GH/SHCC/EE	Q1	1	15
Resources	Digital Services: Cyber Security	To ensure that appropriate controls are in place to protect the Council from cyber attacks	GH/SHCC/EE	TBC	1	15
CR05 Duty of Care						
People	Primary Behaviour	To confirm that appropriate processes and procedures are in place and are working effectively.	SHCC	Q1 – Q2	1	15

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
	Support Service					
People	Secondary Behaviour Support Service	To confirm that appropriate processes and procedures are in place and are working effectively.	SHCC	Q1 – Q2	1	15
People	Bridgewood House	Follow up to 2018/19 audit (limited assurance) and to ensure processes and procedures are operating effectively following insourcing	SHCC	Q3	2	15
People	SEN Commissioning	To ensure that external placements outcomes and costs are properly monitored	SHCC	Q3	2	15
People	Adoption	To ensure that the service provided by Adoption North London is meeting the requirements of Enfield residents and that performance of the service is regularly monitored.	SHCC	Q3 – Q4	1	15
Resources	Web Content Accessibility Guidelines 2.1 (WCAG 2.1)	To ensure that all LBE websites are compliant with the requirements of WCAG 2.1 which define how to make web content more accessible to people with disabilities	GH/SHCC/EE	Q2 -Q3	1	15
Cross Cutting	Equalities	To assess how the new equalities policies have been embedded across the Council	SHCC	Q4	3	15
People	Deprivation of Liberty Safeguards	To provide assurance that current legislation is complied with and that necessary steps are being taken to enable compliance with the Liberty Protection Safeguards that will be introduced in 2022.	SHCC	Q2	1	15
CR06 Customer Demand						
Place	Homelessness	To provide assurance that the Council is effectively addressing homelessness in the Borough.	GH/SHCC	Q3 – Q4	1	15

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
CR07						
Loss of IT						
Resources	Digital Services: Contract Management	To review processes and controls to ensure there is effective contract management of IT contracts including provisions for loss of service, loss of data, etc.	GH/SHCC/EE	TBC	1	15
CR08						
Business Continuity						
Cross Cutting	Board reporting	To ensure that decisions made by senior boards are based on robust underlying data and KPIs	GH/SHCC/EE	Q2	1	15
Cross Cutting	Use of Spreadsheets	Using a tool developed by PwC, analyse the use of spreadsheets in the Council and identify areas of good practice as well as of concern.	GH/SHCC/EE	Q3	2	15
CR09						
Emergency Incident						
No audits identified related to CR09						
CR09A						
Coronavirus						
Cross Cutting	Lessons Learned from the Pandemic	To provide assurance that lessons learned during the Covid-19 pandemic have been identified and that necessary changes have been implemented and embedded across the Council.	SHCC	Q3	3	15
CR10						
Health & Safety						
Cross Cutting	Security Panel	To assess the Council's ability to respond to the threat of terrorism	SHCC	Q2	1	15
CR11						

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
Housing						
LATC	Enfield Let	To ensure appropriate processes and procedures are in place to enable successful delivery of the initiative	GH/SHCC	Q3	2	15
Place	Capital Works and Building Control	Follow up to 2018-19 audit (limited assurance)	GH	Q1 – Q2	1	15
Place	Housing Compliance – Safety Checks and Management of Lift Maintenance	To confirm appropriate controls are in place and are working effectively to ensure all safety checks and maintenance is carried out promptly and to best standards.	GH	TBC	1	25
Place	Housing Repairs and Maintenance	Following the insourcing of the contract, this audit is to ensure that appropriate processes and controls are in place to ensure effectively delivery of the service.	GH	Q3	1	25
Place	Social Housing Whitepaper	To provide assurance that the Council is meeting the relevant standards (including Rent Standard) and that appropriate reporting is in place	GH/SHCC	Q3 – Q4	2	15
CR12 Major Capital Projects						
Place	Meridian Water – Contract Management	To confirm that appropriate processes and controls are in place to ensure effective contract management across the Meridian Water project.	GH	Q1	1	15
Place	Meridian Water – Supply Chain Risks	To ensure that a review of supply chain risks has been undertaken especially in view of Covid and Brexit and that appropriate contingency plans are in place	GH	Q3 – Q4	1	15
CR13						

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
Supply Chain/Contract Management						
Resources	Procurement Social Value	To confirm that procurement undertaken by the Council follows the requirements of the Public Service (Social Value) Act 2012.	GH/SHCC/EE	Q4	3	15
CR14 Trading Companies						
Chief Executive's	Energetik	To provide assurance that the Council exercises appropriate governance over the business, monitors performance and is able to react promptly to any issues.	GH/EE	Q2	1	15
Chief Executive's	Montagu LLP	To ensure appropriate governance and financial controls are in place regarding the Council's investment in the redevelopment of the Montagu Industrial Estate.	EE	Q1	1	15
CR15 Staffing						
Chief Executive's	Organisational Development	To ensure that best practice processes and procedures are in place regarding Organisational Development. The audit will include benchmarking against other Councils.	GH/SHCC/EE	Q4	1	15
Cross Cutting	Culture	To assess to what extent the culture in the Council is supportive of the Council's strategy and mandate	GH/SHCC/EE	Q2	2	15
CR16 Financial Management						
Cross Cutting	LATC and Financial Governance	Undertake a strategic review of the Council's subsidiaries and other in-house investment arrangements	GH/SHCC/EE	Q1	1	15

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
	Review					
CR17						
Tax						
No audits related to CR17 identified						
CR18						
Civil Unrest						
No audits related to CR18 identified						
CR19						
Climate Change						
Place	Salix Programme	To ensure delivery of projects and repayment of current loans	GH/SHCC/EE	Q3	2	15
Schools						
People	Schools Physical Verification Testing from 2020-21	During 2020-21 it wasn't possible to visit schools during our audits, so this audit is to cover the testing the tests that we had to be physically on site to carry out	SHCC	Q3	1	10
People	Bush Hill Park Primary School	Full scope schools audit	SHCC	Q1 – Q2	1	10
People	St. Paul's CE Primary School	Full scope schools audit	SHCC	Q1 – Q2	1	10
People	De Bohun Primary	Full scope schools audit	SHCC	Q2 - Q3	1	10
People	Prince of Wales Primary	Full scope schools audit	SHCC	Q2 - Q3	1	10
People	St Michael at	Full scope schools audit	SHCC	Q1 – Q2	1	10

Dept	Audit Title	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	Audit Days
	Bowes CE Primary					
People	Eldon Primary	Full scope schools audit	SHCC	Q2 - Q3	1	10
People	Chase Side Primary School	Full scope schools audit	SHCC	Q1 – Q2	1	10
People	Firs Farm Primary	Full scope schools audit	SHCC	Q2 - Q3	1	10
People	St Andrew's Southgate CE Primary School	Full scope schools audit	SHCC	Q3 – Q4	1	10
People	Oakthorpe Primary	Full scope schools audit	SHCC	Q1 – Q2	1	10
People	St Anne's School for Girls	Full scope schools audit	SHCC	Q3 – Q4	1	10
Other						
Chief Executive's	Mayor's Accounts	To provide assurance to the S151 officer that the accounts can be signed in her name	N/A	Q3	1	5

* 2 individual audits ** 10 individual audits

Key to Corporate Priorities Abbreviations

Corporate Priorities	Abbreviation
Good homes in well-connected neighbourhoods	GH

Safe, healthy and confident communities	SHCC
An economy that works for everyone	EE

Key to Corporate Risk Register (CRR) Ratings

High Risk
Medium Risk
Low Risk

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 ARMS without reference to the audit owner