

London Borough of Enfield

General Purposes Committee

3 March 2022

Subject: Audit and Risk Management Service Progress Update

Cabinet Member: Cllr Mary Maguire, Cabinet Member for Finance and Property

Executive Director: Fay Hammond, Executive Director Resources

Key Decision: N/A

Purpose of Report

1. The Audit and Risk Management Service Progress Update Report (**Annex A**) summarises:
 - the results of the work that the Audit and Risk Management Service has undertaken during the period 1 April 2021 to 31 January 2022
 - the continued work of the Head of Internal Audit and Risk Management, in collaboration with the internal Assurance Board, to target limited audit resources at the highest priority Corporate and Schools' services
2. Progress has been made in delivering the 2021/22 Internal Audit plan, with 91% of the 67 planned reviews having commenced. Of these, 39% have been finalised. This compares to 94% commencement of 49 planned reviews and 23% completion for the same period in 2021.
3. Since the audit plan was agreed by the General Purposes Committee in March 2021, 18 audits have been cancelled and eight further audits have been added to the plan.
4. 26 audits have been completed since the start of the year. 13 were grant certifications or management letters and therefore an assurance opinion was not given. Of the 13 remaining audits, seven were given *Reasonable* assurance, five *Limited* assurance and one *No* assurance
5. The Public Sector Internal Audit Standards (PSIAS) require the Chief Audit Executive (who at the London Borough of Enfield is the Head of Internal Audit and Risk Management) to deliver an annual internal audit opinion.
6. Whilst we continue to make progress in delivering the audit plan, we do not yet have sufficient audits completed on which to base the annual internal audit opinion. However, this is being reported to, and monitored by, the Assurance Board and we will continue to update the Committee.

7. With the support of the Assurance Board, a high implementation rate of agreed audit actions continues. As at 31 January 2022, the implementation rate for high risk actions (on a 12- month rolling basis) is 77% and for medium risk actions is 82%. A summary of overdue high risk and medium risk audit actions at 31 January 2022 is also presented in **Annex A**.

Proposal

8. The General Purposes Committee is requested to:
 - note the work completed by the Audit and Risk Management Service during the period 1 April 2021 to 31 January 2022 and the key themes and outcomes arising from this work
 - provide feedback on the contents of this report

Reason for Proposal

9. In line with the Council's Internal Audit Charter which is based on the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly update the General Purposes Committee on the work of the Audit and Risk Management Service through periodic and annual reports.

Relevance to the Council's Plan

Good Homes in Well-Connected Neighbourhoods

10. 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

11. 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

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

Background

13. In line with the Council's Internal Audit Charter which is based on the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly update the General Purposes Committee on the work of the Audit and Risk Management Service through periodic and annual reports.

14. These reports should include details of audit activities with significant findings along with any relevant recommendations. Periodic information on the status of the annual audit plan should also be included.
15. The Internal Audit Plan for 2021/22 was submitted to and agreed by the General Purposes Committee on 4 March 2021.
16. This report summarises the work completed by the Audit and Risk Management Service between 1 April 2021 and 31 January 2022.

Main Considerations for the Council

17. 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.
18. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work.

Safeguarding Implications

19. There are no safeguarding implications arising directly from this update from the Audit and Risk Management Service.

Public Health Implications

20. Whilst the risk registers are produced to identify risks to Public Health (among other issues) and enable preventative action to be undertaken, there are no Public Health implications arising directly from this update from the Audit and Risk Management Service.

Equalities Impact of the Proposal

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

Environmental and Climate Change Considerations

22. There are no environmental and Climate Change considerations arising directly from this update from the Audit and Risk Management Service. However, an advisory audit on Climate Change was completed as part of the 2020/21 Audit Plan, which recognises the risk posed and the priority that climate action is now being given within the Council.

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

23. 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.
24. 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

25. The risk of financial and reputational losses may still arise but following this proposal will ensure management is fully appraised of the risk and that cover is in place for potentially significant losses.

Financial Implications

26. Section 151 of the Local Government Act 1972 requires that every local authority in England and Wales should “make arrangements for the proper administration of their financial affairs”. The Chief Finance Officer (Section 151 Officer) in a local authority must lead the promotion and delivery, by the whole authority, of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently, and effectively. The role of the Section 151 includes ensuring that the systems and processes for financial administration, financial control and protection of the authority’s resources and assets are designed in conformity with appropriate ethical standards and monitor their continuing effectiveness in practice. The Accounts and Audit (England) Regulations 2015 requires that a ‘relevant body shall maintain an adequate and effective system of internal audit of its accounting records and its system of internal control’.
27. The role of audit supports this by undertaking a review of the controls in place, the Internal Audit plan sets out in partnership to achieve this by:
28. Ensuring that the authority puts in place effective internal financial controls covering codified guidance, budgetary systems, supervision, management review and monitoring, physical safeguards, segregation of duties, accounting procedures, information systems and authorisation and approval processes.
29. Ensuring that these controls are an integral part of the authority’s underlying framework of corporate governance and that they are reflected in its local code.
30. In this context, the Internal Audit plan is developed in partnership with the wider organisation, seeking to focus on areas of the greatest risk in order to ensure that the appropriate controls are in place and where controls are found to be inadequate plans to address these are implemented.

Legal Implications

31. 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)).
32. 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.

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

34. 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.

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

Workforce Implications

36. There are no workforce implications arising directly from this update from the Audit and Risk Management Service.

Property Implications

37. There are no property implications intrinsic to the proposals in this report.

Other Implications

38. N/A

Options Considered

39. Given the requirements of the Public Sector Internal Audit Standards, no other options were considered in terms of Internal Audit reporting.

40. Options considered in relation to Professional Indemnity cover were:

- Council pays additional premiums on behalf of suppliers
- Council does not award contracts to suppliers who do not have the required level of cover in place

Conclusions

41. The General Purposes Committee is requested to:

- note the work completed by the Audit and Risk Management Service during the period 1 April 2021 to 31 January and the key themes and outcomes arising from this work
- provide feedback on the contents of this report

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Date of report: 21 February 2022

Appendices

Annex A: Audit and Risk Management Service Progress Update

Background Papers

None

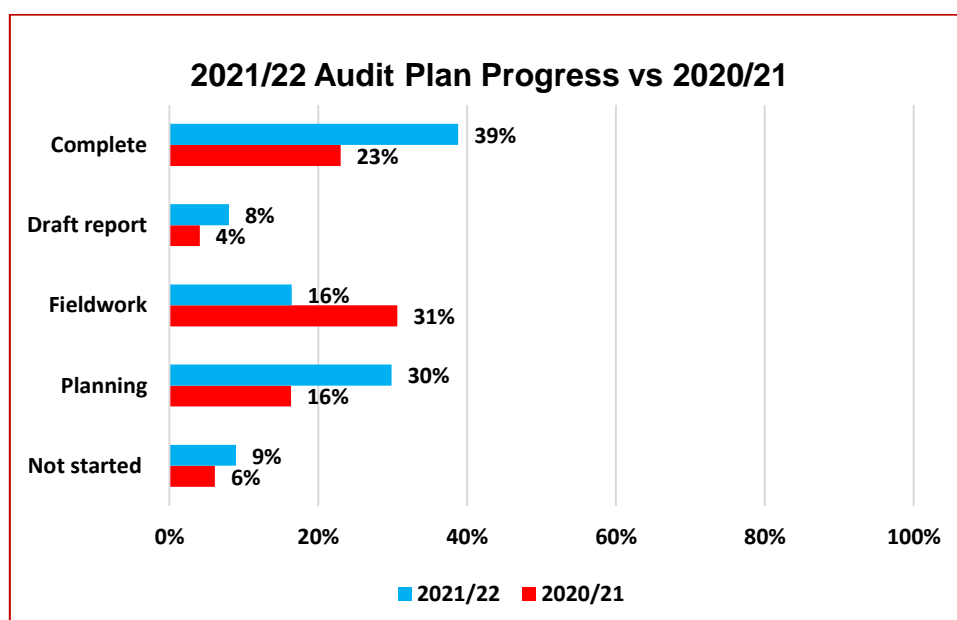


Audit and Risk Management Service Progress Update 31 January 2022

Internal Audit

During the period 1 April 2020 to 31 January 2022, the Internal Audit team has commenced 61 assignments (91% of the current plan) of which 26 (39%) have been completed. For the same period in 2021, 46 audits (94%) had commenced and 21 (23%) had been completed.

The following chart summarises the 2021/22 progress compared to 2020/21:



Changes to the 2021/22 Internal Audit Plan

Since the internal audit plan was approved by the General Purposes Committee in March 2021, 18 audits have been cancelled and eight audits have been added.

The cancelled audits are:

Department	Audit	Reason for Cancellation
Chief Executives	Culture	Agreed with Head of Employee Experience to defer as the scope of the audit would be duplicative in view of the Investors in People work being undertaken. Included in draft 2022/23 audit plan
Chief Executives	Members' Ethics	Due to Monitoring Officer change and local elections in May 2022 this audit is deferred to 2022/23
People	Adoption	Agreed with Executive Director, People that an internal audit of regionalised adoption was no longer required
People	Supporting Families – July	July testing cancelled at client request and was included in August testing
People	Supporting Families – October	October testing cancelled at client request and was included in December testing
People	Supporting Families – November	November testing cancelled at client request and included in December testing
Place	Planning	Agreed with Assurance Board to defer to 2022/23 plan, given two other planning audits are taking place this year
Place	Housing Repairs and Maintenance	Agreed with Director of Housing and Regeneration to defer to 2022/23 due to continuing implementation of new Civica system
Place	Meridian Water – Supply Chain Risks	Agreed with Programme Director to defer to 2022/23
Resources	Transformation Projects	Agreed with Executive Director, Resources. Included in draft 2022/23 plan
Resources	Procurement Social Value	Agreed with Executive Director, Resources, given on going work in this area and restructuring of the team to defer to 2022/23
Resources	Web content Accessibility Guidelines 2.1 (WCAG 2.1)	Agreed with Head of Service to defer to Q1 2022/23
LATC	Customer Services	Agreed with Energetik that new process improvements were being embedded. Will be reconsidered during 2022/23
Cross Cutting	Test and Trace Grant	Advised by Finance that submission of the grant certification is not required until June 2022, therefore deferred to the 2022/23 plan
Cross Cutting	Contain Outbreak Management Fund	Advised by Finance that submission of the grant certification is not required until June 2022, therefore deferred to the 2022/23 plan
Cross Cutting	S31 Community Testing Grant	Advised by Finance no Internal Audit work is required
Cross Cutting	Lessons Learnt from the Pandemic	As a priority 3 audit, agreed with Head of Audit and Risk Management that this audit is no longer required

Department	Audit	Reason for Cancellation
Cross Cutting	Green Homes Grant	Advised that grant certification not required until April 2022, therefore deferred to the 2022/23 plan.

The additional audits added to the 2020/21 internal audit plan are:

Corporate Risk Reference	Department	Audit	Description
CR02	Place	Culture Recovery Fund Grant Certification (phases I and II)	Requested by Head of Service
CR02	Place	Culture Recovery Fund Grant Certification (phase III)	Requested by Head of Service
CR04	Cross Cutting	Handling of Members' Post	Requested by Chief Executive
CR04	Place	Planning Service Data Quality	Requested by Chief Executive
CR04	Place	Planning Consultation Notices	Requested by Executive Director, Place
CR05	People	Looked After Children - Financial Control	Following cessation of the ContrOcc project, to confirm that the introduction of a new control system is appropriate and working effectively
CR07	Cross Cutting	CCTV Process	Requested by Executive Director, Resources
CR11	Place	Capital Project Financial Management	Requested by Programme Director to confirm that appropriate processes and controls for financial management are in place and working effectively

A revised version of the 2021/22 internal audit plan is attached at **Appendix A**.

Completed Audits

26 audits have been completed so far this year:

Department	Audit	Assurance Level
Cross Cutting	DWP Revised Memorandum of Understanding 20-21	No
People	Primary Behaviour Support Service	Limited
People	Secondary Behaviour Support Service	Limited
People	Oakthorpe Primary	Limited
Place	Community Infrastructure Levy	Limited

Department	Audit	Assurance Level
Place	Meridian Water – Contract Management	Limited
People	St. Paul's CE Primary School	Reasonable
People	De Bohun Primary	Reasonable
People	St Michael at Bowes CE Primary	Reasonable
People	Chase Side Primary School	Reasonable
People	St Andrew's Southgate CE Primary School	Reasonable
Place	Garden Waste Collection Services	Reasonable
Place	Capital Works	Reasonable
Cross Cutting	Local Government Transparency Code	N/A – Management Letter
Cross Cutting	Financial and Company Governance Review	N/A – Management Letter
Cross Cutting	Handling of Members' Post (NEW)	N/A – Management Letter
Chief Executives	Mayor's Accounts	N/A – Management Letter
Place	Planning Service Data Quality (NEW)	N/A – Management Letter
People	Bus Service Operators Grant (BSOG) Certification	N/A – Grant Certification
People	Supporting Families Grant Certification - May	N/A – Grant Certification
People	Supporting Families Grant Certification - June	N/A – Grant Certification
People	Supporting Families Grant Certification - Aug	N/A – Grant Certification
People	Supporting Families Grant Certification - Sept	N/A – Grant Certification
People	Supporting Families Grant Certification - Dec	N/A – Grant Certification
Place	BEGIN Grant - 1	N/A – Grant Certification
Place	Culture Recovery Fund Grant Certification I and II (NEW)	N/A – Grant Certification

2020/21 Audit Plan – Limited Assurance Reports

Since the last update to this Committee, two audits with a *No* or *Limited* assurance opinion have been issued. The following summary from each of the audit reports briefly explains the reasoning behind the assurance opinions:

DWP Memorandum of Understanding (No assurance)

This review identified **one critical risk** and **three high risk** findings.

The following **critical risk** finding was identified:

- It is mandatory that Baseline Personnel Security Standard (BPSS) checks are carried out prior to officers being given access to the DWP/HMRC data. We could not evidence that these checks had been fully completed for 14 officers from our sample of 20. We found instances where:
 - Checks were completed after the officer had commenced in their current role
 - Checks were not recorded on the officers' files

- Officers' files could not be located.

In addition, we were informed by Digital Services that they did not record the date when access was granted to individual users.

This means that access to DWP/HMRC data was granted without the conditions outlined in the MoU having been met. Therefore, the Council faces the significant risk of DWP revoking access to the DWP/HMRC data. If DWP was to revoke access to the data, significant operational delays or the inability to deliver vital services to residents, particularly vulnerable residents, could result.

In addition, a review of the Civica contract must be prioritised to understand what assurances are required for Civica staff who access DWP/HMRC data on our behalf and to ensure these assurances are in place.

The following **3 high risk** findings were identified:

- There is no overall internal governance procedure around the signing of the MoU. This is important as several services need to provide information to support the Council's ability to sign the MoU. Not having a governance procedure in place has resulted in:
 - Officers' roles and responsibilities being unclear
 - Insufficient collaborative work between each service
 - No clear guidelines on expected timescales or deadlines being in place
 - Insufficient monitoring and reporting of activities relating to the MoU
 - Access being granted to DWP/HMRC data without appropriate checks having been made and recorded.
- Annual GDPR training had not been completed by all staff with access to the DWP/HMRC data. This is a mandatory Council requirement and section 5.4 of the MoU states:
LAs must ensure that before prospective users are granted access to DWP information, they successfully complete appropriate data protection training
- We expected that a portfolio of evidence to support the signing of the MoU would have been immediately available to us. However, for us to confirm compliance with the IT aspects of the MoU, we had to request specific information from Digital Services and refer back to previous audits. As Digital Services took considerable time to provide this information, we can only conclude that a proper check against the MoU was not made prior to the document being signed. Additionally, Digital Services could not provide evidence that the necessary End Point Access protocols were in place nor that the Public Services Network Code of Connection certificate had been in place during the entire audit period.

Secondary Behaviour Support Service (Limited assurance)

This review identified **three high risk**, **four medium risk** and **three low risk** findings.

The key performance measure for the Secondary Behaviour Support Service (SBSS) is a reduction in the number of permanent expulsions in Enfield secondary schools. The number of permanent exclusions from Enfield secondary schools reduced from 57 in 2017/18 to 21 in 2018/19. This meant that in comparison to local surrounding boroughs and other London boroughs, Enfield's permanent exclusion rate improved from being the 11th highest to the 3rd lowest. In addition, of the 112 referrals made to the SBSS Outreach team during 2019/20, no students were permanently excluded.

This review highlighted a number of control weaknesses in the Service particularly around not completing and retaining supporting documentation. It is important to retain such

documentation so that the Council can demonstrate it has fulfilled its duty to record and document decisions made if any challenges are made. Due to the nature of the high and medium risks identified, we feel an overall *Limited* assurance opinion is appropriate in this case.

The following **high risk** findings were identified:

- Controls in place around data security were found to be insufficient. We were unable to determine if appropriate arrangements were in place to ensure confidential information was being held securely by Council and non-Council staff.
- Improvements are required to the Service's referral processes. These improvements include ensuring intervention record sheets and student progress notes are completed and retained on file in all cases.
- There was no process, either formal or informal, in place for case reviews. We were unable to determine if the procedures were being applied correctly and consistently by all members of the SBSS or if inefficiencies or areas of improvement were being identified.

A further four medium and three low risk findings were also identified.

Annual Audit Opinion

The Public Sector Internal Audit Standards (PSIAS) apply to all internal audit service providers in the UK public sector.

The PSIAS require the chief audit executive (who at the London Borough of Enfield is the Head of Internal Audit and Risk Management) to deliver an annual internal audit opinion.

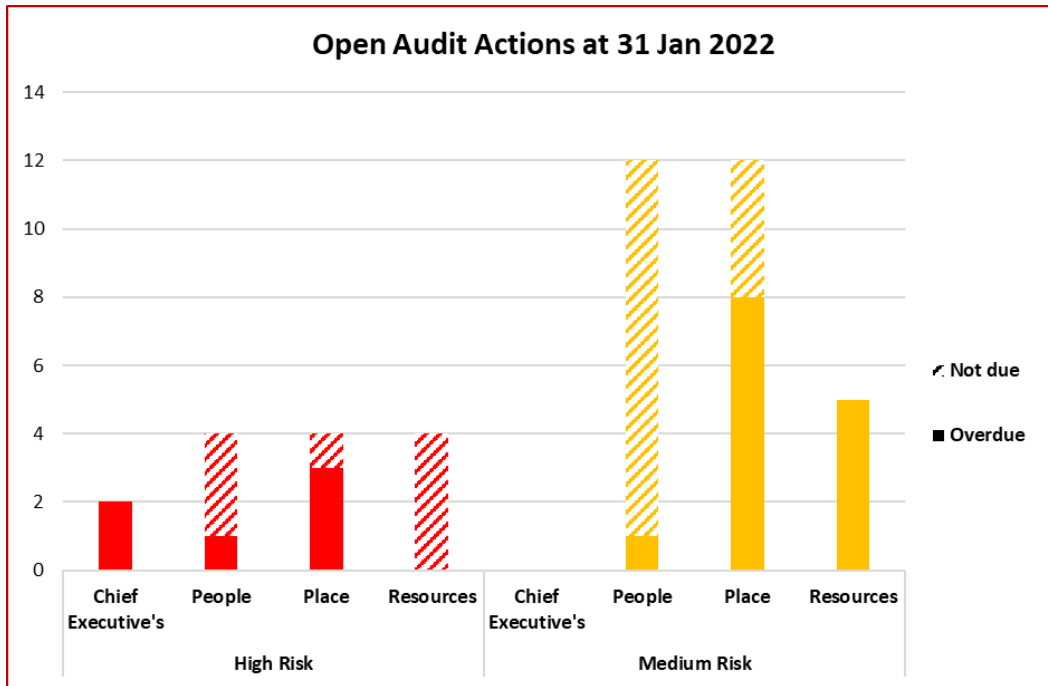
Whilst we continue to make progress in delivering the audit plan, it should be noted that we do not yet have sufficient audits completed on which to base the annual internal audit opinion. This is being reported to, and monitored by, the Assurance Board and we will continue to update the Committee.

Corporate Audit Actions Implementation

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

As at 31 January 2022, the implementation rate (12-month rolling basis) for high risk actions is 77% and for medium risk actions is 82%.

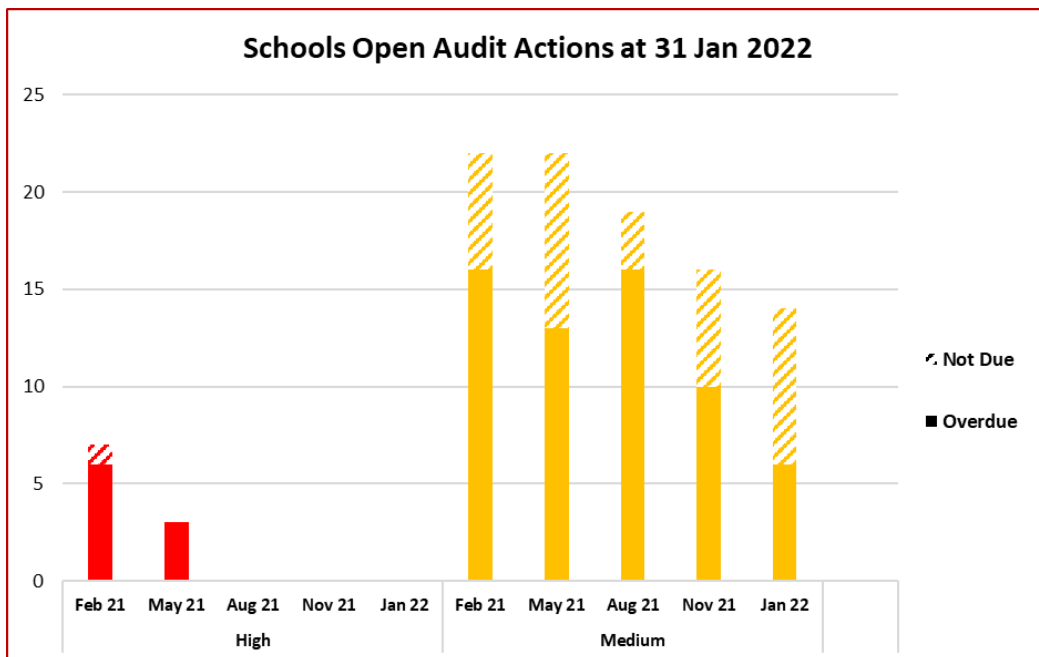
43 actions identified from Corporate audits remain open. Of these, 20 (6 high and 14 medium risk actions) were not fully implemented by their original due date and are, therefore, classed as overdue. Overdue actions are shown by the solid coloured part in the graph below:



Details of the overdue Corporate high risk actions are provided in **Appendix B**.

Schools' Actions Implementation

As can be seen from the following chart, schools continue to make progress with action implementation. At 31 January 2022 no high risk actions were open but 6 medium risk actions remain overdue.



Internal Audit Quality Assessment

Performance of the Internal Audit service for against agreed KPI/quality metrics for the year to date is outlined in the following table:

KPI / Quality Metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	15
Days from receipt of management comments to issue of final report	10	9
Level of satisfaction score with audit work	80%	75%*
% of the audit plan delivered to draft report stage	95% (by 31 March)	45%

* The level of satisfaction with audit work is determined by way of client satisfaction surveys issued after finalising every audit. Four survey responses have been received so far this year.

Appendix A: 2021/22 Audit Plan Status

Dept.	Audit Title	Status
CR01 Financial Resilience		
People	Community Equipment Services	Draft report issued
Place	Grounds Maintenance	Planning
Resources	Key financial processes: Pensions - fund/payroll contributions	Planning
Resources	Key financial processes: Capital Budget Management	Fieldwork in progress
Resources	Key financial processes: Revenue Budgeting and Forecasting	Fieldwork in progress
Resources	Key financial processes: Financial Management of the Housing Revenue Account	Fieldwork in progress
Resources	Transformation Projects	Cancelled
CR02 Income Maximisation		
Cross Cutting	Test and Trace Grant 20-21	Cancelled
Cross Cutting	S31 Community Testing Grant	Cancelled
Cross Cutting	Contain Outbreak Management Fund (COMF)	Cancelled
Cross Cutting	Green Homes Grant	Cancelled
People	Supporting Families Grant Certification - May	Complete
People	Supporting Families Grant Certification - June	Complete
People	Supporting Families Grant Certification - July	Cancelled
People	Supporting Families Grant Certification - Aug	Complete
People	Supporting Families Grant Certification - Sept	Complete
People	Supporting Families Grant Certification - Oct	Cancelled
People	Supporting Families Grant Certification - Nov	Cancelled
People	Supporting Families Grant Certification - Dec	Complete
People	Supporting Families Grant Certification - Jan	Not Started
People	Supporting Families Grant Certification - Feb	Not Started
People	Bus Service Operators Grant (BSOG) Certification	Complete
Place	BEGIN Grant (Phase 1)	Complete

Dept.	Audit Title	Status
Place	BEGIN Grant (Phase 2)	Not started
Place	Garden Waste Collection Services	Complete
Place	Community Infrastructure Levy	Complete
Place	Culture Recovery Fund Grant Certification I and II (NEW)	Complete
Place	Culture Recovery Fund Grant Certification III (NEW)	Not started
LATC	Customer Services	Cancelled
CR03 Fraud and Corruption		
Chief Executives	Counter Fraud	Draft report issued
Chief Executives	Staff Ethical Standards	Planning
Chief Executives	Members' Ethics	Cancelled
Place	Planning	Cancelled
CR04 Data Management		
Cross Cutting	Leavers	Not started
Cross Cutting	DWP Revised Memorandum of Understanding 20-21	Complete
Cross Cutting	Local Government Transparency Code	Complete
Cross Cutting	Handling of Members' Post (NEW)	Complete
Place	Planning Service Data Quality (NEW)	Complete
Place	Planning Consultation Notices (NEW)	Fieldwork in Progress
Resources	Digital Services: Cyber Security Red Team Exercise	Planning
CR05 Duty of Care		
People	Primary Behaviour Support Service	Complete
People	Secondary Behaviour Support Service	Complete
People	Bridgewood House	Fieldwork in Progress
People	SEN Commissioning	Planning
People	Adoption	Cancelled
People	Deprivation of Liberty Safeguards	Fieldwork in Progress
Resources	Web content Accessibility Guidelines 2.1 (WCAG 2.1)	Cancelled
People	Looked After Children – Financial Management	Planning

Dept.	Audit Title	Status
CR06 Customer Demand		
Place	Homelessness	Planning
CR07 Digital Technology		
Resources	Digital Services: Contract Management	Planning
CR08 Major Incident		
Cross Cutting	Board Reporting	Fieldwork in Progress
Cross Cutting	Use of Spreadsheets	Planning
Cross Cutting	Lessons Learned from the Pandemic	Cancelled
CR09 Health and Safety		
Cross Cutting	Security Panel	Planning
CR10 Housing		
Place	Capital Works	Complete
Place	Housing Compliance - Safety Checks and Management of Lift Maintenance	Planning
Place	Housing repairs and maintenance	Cancelled
Place	Social Housing Assurance Framework Whitepaper	Planning
LATC	Enfield Let	Planning
CR11 Regeneration and Growth		
Place	Meridian Water – Contract Management	Complete
Place	Meridian Water – Financial Management	Planning
Place	Meridian Water - Supply Chain Risks	Cancelled
CR12 Supply Chain and Contract Management		
Resources	Procurement Social Value	Cancelled
CR13 Commercial Ventures		
CEX	Energetik	Fieldwork in Progress
CEX	Montagu LLP	Fieldwork in Progress
CR14 Staffing		
Cross Cutting	Culture	Cancelled
CEX	Organisational Development	Planning
CR15 Tax		
<i>No planned audits</i>		
CR16 Community Cohesion		
<i>No planned audits</i>		

Dept.	Audit Title	Status
CR17 Climate Change		
Place	Salix Programme	Fieldwork in progress
CR18 Equality, Diversity and Inclusion		
Cross Cutting	Equalities	Planning
CR19 Legislation, Regulations and Standards		
<i>No planned audits</i>		
CR20 Financial Management		
Cross Cutting	Finance and Company Governance Review	Complete
Other		
People	Schools Physical Verification Testing from 2020-21	Fieldwork in progress
People	Bush Hill Park Primary School	Planning
People	St. Paul's CE Primary School	Complete
People	De Bohun Primary School	Complete
People	Prince of Wales Primary School	Draft report issued
People	St Michael at Bowes CE Primary School	Complete
People	Eldon Primary School	Draft report issued
People	Chase Side Primary School	Complete
People	Firs Farm Primary School	Fieldwork in progress
People	St Andrew's Southgate CE Primary School	Complete
People	Oakthorpe Primary School	Complete
People	St Anne's Catholic High School for Girls	Planning
CEX	Mayor's Accounts	Complete

APPENDIX B: Overdue High Risk Actions

Chief Executives

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Recruitment	Records & Documents - i-Grasp	<p>a) In the short term we will explore the options for extending the i-Grasp contract whilst work is carried out with Digital Services to ensure that an appropriate interim solution is put in place;</p> <p>b) We will ensure appropriate engagement takes place with Digital Services to investigate, procure and implement a fit for purpose application that meets the needs of the Recruitment Service. A detailed requirements analysis will be completed with Digital Services to feed into the wider SAP review projects.</p>	31-Aug-2021	<p>Update January 2022 b) Current system does not allow for this, engaging with DS colleagues. iGrasp will no longer be supported at end of 2022.</p> <p>Update September 2021 a) Completed</p> <p>b) The service is proactively engaging with Digital Services and gathering early requirements for the longer term ERP solution.</p>	31-Oct-2022
Recruitment	Monitoring & Reporting-Management Information	<p>We will:</p> <p>a) Review our recruitment processes and identify and actively manage key performance indicators.</p> <p>b) Engage with the Knowledge and Insight Hub to identify effective methods of reporting recruitment performance.</p> <p>c) Ensure reporting requirements for the Service and its stakeholders</p>	31-Jul-2021	<p>Update September 2021 a & b) Recruitment activities and reports are integrated in the workforce quarterly reports and the annual workforce reports provided by Knowledge and Insight Hub. HR will continue to work with Knowledge and Insight Hub to improve on this reporting based on the limited functionality of existing systems. In the meantime, will be based on what can be extracted manually and reliably reported.</p>	31-Mar-2022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		are included in the specification for a replacement application.		c) Reporting requirements were part of the specification created with Digital Services for the awaited tender for an ERP system -Implemented.	

People

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Schools' Financial Monitoring	Financial regulation and guidance	To support good financial management practices in schools, the Finance Manual for Schools, which underpins the Scheme for Financing Schools will be updated in line with current requirements, legislation and best practice. An external consultant will be appointed to update the Finance Manual (subject to cost). When finalised the manual will be made available to all maintained schools. Thereafter the manual will be reviewed at least annually or as and when significant changes take place.	01-Sep-2021	Update November 2021 A consultant was engaged to redraft the Finance Manual, and this commenced in September 2021. The first draft of the manual has now been received and is initially being reviewed by the Finance Manager. Once the draft is finalised this will then be subject to a wider review process engaging with relevant officers and a small group of school business managers for their feedback, aiming for an April 2022 launch.	30-Apr-2022

Place

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Facilities Management of Youth Centres	Corporate Landlord Responsibilities	<p>The Corporate Compliance Officer will continue working with the Buildings and Lettings Officer to ensure that:</p> <ul style="list-style-type: none"> - All statutory and service compliance checks are carried out and documented in a timely manner; - Exceptions identified in this audit from the compliance report are investigated and resolved as a matter of urgency; - All information is centralised and recorded in the Atrium system, including fire extinguisher checks; - All exceptions are included in the quarterly Health and Safety Board report. The Atrium System Facilitator will arrange for FM staff to gain access to Atrium. 	31-Dec-2020	<p>Update January 2022 The SLA is still being negotiated between Housing and Property. Progress has been made, expected to be completed by end of February.</p>	28-Feb-2022
Facilities Management of Youth Centres	Policies and Procedures	<p>a) Comprehensive policy and procedures for the facilities management of youth centres will be compiled to include:</p> <ul style="list-style-type: none"> - The use of youth centre premises; - Clear roles and responsibilities of officers and third -party organisations; - Terms and conditions of hire; - Invoicing and payment procedures; - Record keeping and documentation; 	31-Dec-2020	<p>Update January 2022 Being developed as part of the Service Level Agreement above.</p>	28-Feb-2022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		<ul style="list-style-type: none"> - Corporate landlord responsibilities; - General upkeep and maintenance of the premises. b) The policy and procedures documentation will be reviewed annually and communicated to staff. c) The Corporate Landlord policy will be reviewed and updated to reflect changes in the roles and responsibilities of officers. 			
Planning Enforcement	iDoX system limitations	<ul style="list-style-type: none"> a) We will review the end-to-end process and establish which stages must be mandated. We will update our procedure notes accordingly. b) To review any reported non-working functionality captured as Incident on Digital Services Service Desk and address with Supplier through Supplier Engagement c) Already requested changes in functionality or new requests to be captured and provided to Supplier for response into whether can be done now within contract or whether on product roadmap to feedback to service for review d) Prioritised list of changes/requests to be assessed and requirements 	31-Oct-2021	<p>Update January 2022 Officers have met with Idox and currently testing implementation on Enterprise configuration before going live before end February</p> <p>Update November 2021</p> <ul style="list-style-type: none"> a) Draft workflow and procedure note complete and communicated to supplier providing Enterprise b) Implemented c) Implemented d) Implemented e) Progressed 	28-Feb-2022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		drawn up and provided to Digital Services for Pipeline Review e) Requirements to be taken into Digital Services Pipeline			