

London Borough of Enfield

General Purposes Committee

3 March 2022

Subject:	2022/23 Internal Audit Charter and Draft 2022/23 Internal Audit Plan
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 General Purposes Committee is requested to review, provide comment on, and approve:
 - 2022/23 Internal Audit Charter (**Appendix A**)
 - 2022/23 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 (Appendix A)** 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
 - 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 2022/23 we have mainly adopted the template issued by the Chartered Institute of Internal Auditors and have adapted this 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 Section 151 Officer.
7. To develop the risk-based **Internal Audit Plan (Appendix B)**, 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. This year we have incorporated a *Value Chain Analysis* into the Internal Audit Plan to map out the Council’s services. This has allowed us to identify areas of the Council we have not audited recently. The Value Chain Analysis also shows the number of internal audits undertaken against each of the corporate risks in the last 3 years and in the last 5 years.
9. In developing the draft 2022/23 Internal Audit Plan, we:
 - reviewed the Council’s Corporate Risk Register and other risk registers, identifying areas requiring audit
 - reviewed the Value Chain Analysis
 - undertook horizon scanning, including a review of key industry publications
 - 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
 - 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

10. As in previous years, the Internal Audit Plan will be delivered in conjunction with our co-sourced partners, PwC.

11. The 2021/22 Internal Audit Plan:

- covers all risks on the Corporate Risk Register except for CR15 Tax, CR16 Community Cohesion and CR18 Equality, Diversity, and Inclusion. Each of these is considered to be medium risk. It should be noted that Equality, Diversity, and Inclusion is an area that we cover in individual audit reviews, when relevant.
- in total covers 70 audits with an allocation of 825 audit days. We have planned a 12% reduction, in terms of audit days, over last year's Plan to align the Plan to available resource.
- 51% of the audits are focused on high risk areas, 36% are focused on medium risk areas and the remainder are focused on school audits and the audit of the Mayor's charity accounts
- includes 8 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.

12. 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

13. The General Purposes Committee is requested to:

- Review the 2022/23 Internal Audit Charter and the draft 2022/23 Internal Audit Plan
 - provide feedback on the contents of these documents
 - approve these documents

Reason for Proposal

14. 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

15. 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

16. 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

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

Background

18. 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

19. The Internal Audit Charter was last submitted to and agreed by the General Purposes Committee in March 2021. The 2022/23 Internal Audit Charter is presented for review and approval.

20. The draft Internal Audit Plan for 2022/23 is presented for review and approval.

Main Considerations for the Council

21. 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.

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

Safeguarding Implications

23. 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

24. No Public Health implications arise from this report.

Equalities Impact of the Proposal

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

Environmental and Climate Change Considerations

26. The Audit Charter and proposed Internal Audit Plan for 2022/23 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

27. 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.

28. 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

29. N/A

Financial Implications

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

Legal Implications

31. 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

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

Property Implications

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

Other Implications

34. N/A

Options Considered

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

Conclusions

36. The General Purposes Committee is requested to:

- Review the 2022/23 Internal Audit Charter and the draft 2022/23 Internal Audit Plan
- provide feedback on the contents of these documents
- approve these documents

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Date of report: 21 February 2022

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 January 2022

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 Section 151 Officer. 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:

- Endorse the Internal Audit team's charter.
- Endorse the risk-based internal audit plan.
- Endorse 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.
- Approve the remuneration of the Head of Internal Audit and Risk Management on a contingency basis, for example due to a proposed change in grade or restructure.
- 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 in compliance with 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 qualification:
 - 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

Section 151 Officer| Date

2022/23 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 2022/23 Internal Audit Plan

In line with the PSIAS, the 2022/23 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.

This year we have drafted a *Value Chain Analysis* to map out the Council's services. This has allowed us to identify areas of the Council we have not audited recently. The Value Chain Analysis also shows the number of internal audits undertaken against each of the corporate risks in the last 3 years and in the last 5 years.

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 2022/23 Internal Audit Plan

The draft 2022/23 Internal Audit Plan has identified 70 audits covering 17 of the 20 risks identified on the Corporate Risk Register. The corporate risks with no associated audits are:

- CR15 Tax
- CR16 Community Cohesion
- CR18 Equality, Diversity, and Inclusion.

Equality, Diversity, and Inclusion is an area that we cover in individual audit reviews, where relevant.

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

51% of audits are focused on high risk areas identified in the Corporate Risk Register and 36% on medium risk areas. The remaining audits in the Plan are focused on:

- Schools (8 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 2022/23 Internal Audit Plan is 825 days. The following table summarises this by Department:

Department	No. of Audit Days
Chief Executive's (CEX)	70
Cross Cutting	160
Commercial Ventures	30
People (excl. schools)	125
Schools	80
Place	175
Resources	185
Total	825

The number of planned audit days has been reduced by 12% over last year's Plan to align the Plan to available resource.

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 2022/23 can be delivered with 825 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

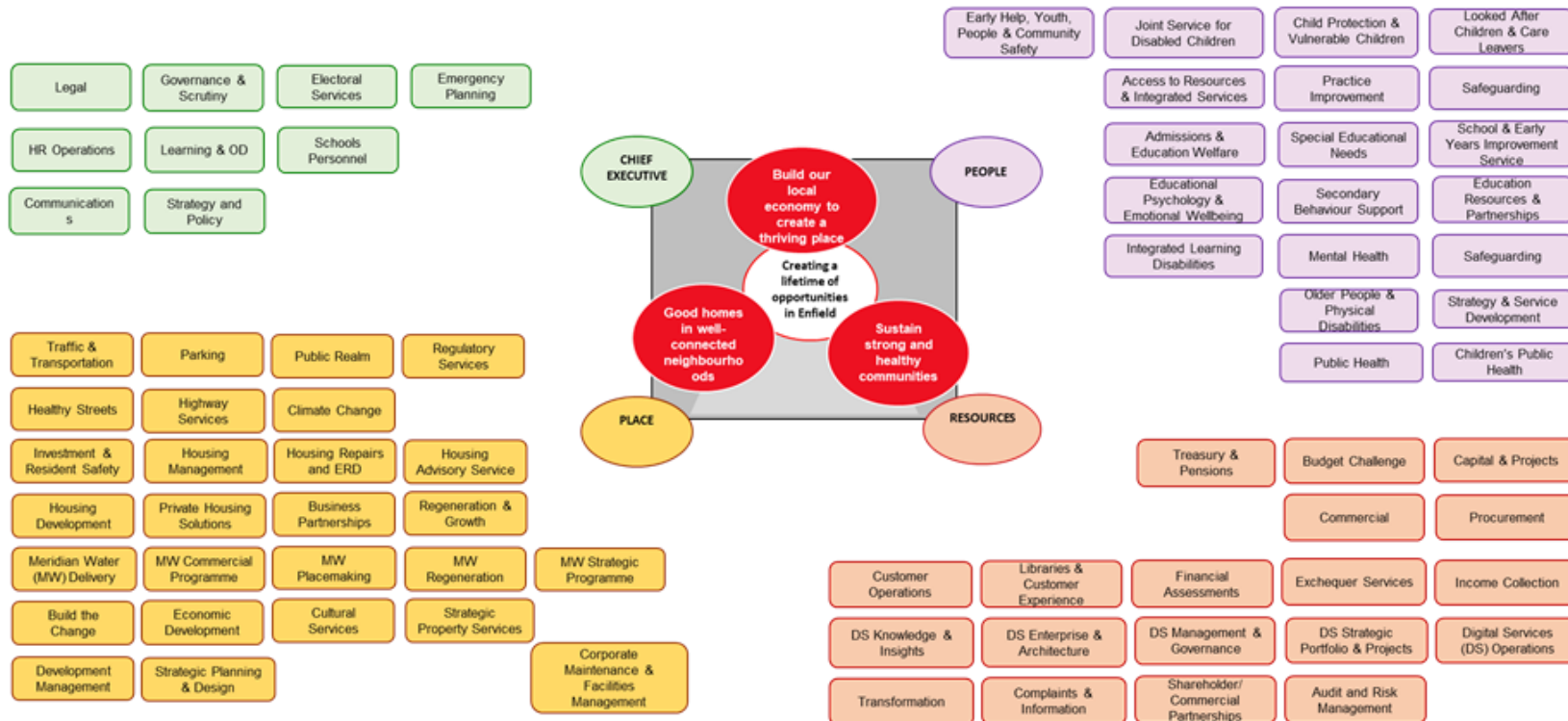
organisation to maintain effective controls by evaluating their adequacy and effectiveness and by promoting continuous improvement. The principles underpinning the Council's internal audit approach are summarised in the Internal Audit Charter.

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 Value Chain Analysis and the draft 2022/23 Internal Audit Plan, including the potential scope for each audit, follow below:

Value Chain Analysis



No of audits undertaken for last 3 years (incl those planned for 2021/22) No of audits undertaken for last 5 years (incl those planned for 2021/22)

Draft 2022-23 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR01 Financial Resilience						
Cross Cutting	Payments to Residential Care Providers	To confirm that appropriate controls are in place to ensure payments to care providers are made correctly and on time.	EE/SHCC	Q1	1	15
Cross Cutting	ContrOcc - Lessons Learnt	To understand the reasons behind the cancellation of the ContrOcc project, to ensure proper governance surrounded the cancellation, that lessons learnt have been identified and necessary changes have been implemented into the Council's standard project methodology.	EE/GH/SHCC	Q1	1	15
Place	Land/Property Disposals	To confirm that controls around land/property disposals are appropriate and working effectively.	EE	Q1	1	15
Place	Economic Strategy	To confirm there is appropriate management, monitoring and reporting of the Council's-economic strategy.	EE	Q2	2	15
Resources	Transformation Project – Income and Debt Project	To ensure appropriate governance is in place, lessons 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.	EE/GH/SHCC	Q2	2	15
CR02 Income maximisation						
People	Supporting Families (x 10 audits)	To provide assurance for Department for Levelling Up, Housing and Communities (DLUHC) purposes that claims are legitimate.	SHCC	Q1-Q4	1	20

Draft 2022-23 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
People	Public Health Grant	To confirm that there are appropriate controls in place to provide assurance that the public health grant is spent and accounted for in accordance with grant conditions.	EE/SHCC	Q3-Q4	2	15
People	Orchardside School Grant Certification - Alternative Provision Specialist Taskforces Programme	To confirm that the grant is spent and accounted for in accordance with grant conditions	SHCC	Q1	1	5
Place	Parking Contract	To confirm that appropriate processes and controls are in place and working effectively around the delivery of contracted services and the reconciliation of income from the current parking contract.	EE	Q1-Q2	1	15
Resources	Education Funding	To confirm that the Section 151 officer receives adequate assurance that school delegated funds are spent in accordance with grant requirements.	EE/SHCC	Q4	2	15
Cross Cutting	Contain Outbreak Management Fund Grant (COMF)	To confirm that the grant is spent and accounted for in accordance with grant conditions.	EE/GH/SHCC	Q1	1	5
Cross Cutting	Local Authority Test and Trace Support Grant	To confirm that the grant is spent and accounted for in accordance with grant conditions.	EE/GH/SHCC	Q1	1	5
Resources	Self-Isolation Payments Funding	To confirm that the grant is spent and accounted for in accordance with grant conditions	EE/GH/SHCC	Q1	1	5
People	Bus Service Operators Grant	To confirm that the grant is spent and accounted for in accordance with grant conditions	SHCC	Q2	1	5

Draft 2022-23 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR03 Fraud and Corruption						
CEX	Members' Ethics	To provide assurance that the new Members' Code of Conduct has been embedded and is working appropriately.	EE/GH/SHCC	Q4	2	15
Place	Meridian Water Community Chest Grants	To confirm that a robust grant application and award process is in place, is applied consistently and effectively, takes potential fraud into account and ensures grants are spent in line with the award terms and conditions.	EE	Q3	1	15
Place	Planning	To ensure appropriate controls are in place to ensure the Planning process is run effectively. Include a follow up on the 2020/21 no assurance planning enforcement audit.	EE/GH/SHCC	Q3	1	15
Resources	Blue Badges	To ensure that appropriate processes and controls are in place to ensure effective delivery of the service and that potential fraud is addressed.	SHCC	Q3	2	15
CR04 Data Management						
Cross Cutting	Smarter Working - Clear Desk Policy	In conjunction with the Data Protection team, to test how well the clear desk policy is being adhered to across the Council.	SHCC	Q2	2	15
Cross Cutting	Data Governance	To ensure that appropriate processes and controls are in place to ensure effective delivery of the service.	EE/GH/SHCC	Q3	2	15

Draft 2022-23 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR05 Duty of Care						
People	Passenger Services Operations - Adults	To confirm that delivery of transport provision is efficient and cost effective and that controls, including safeguarding, are appropriate.	SHCC	Q1-Q2	1	20
People	Enfield Early Help for All Strategy	To confirm that the Early Help for All Strategy is embedded across relevant teams and is working effectively.	SHCC	Q3	3	15
People	Post 16 Services	To confirm appropriate actions are being taken to ensure the Council's preparedness for the new Skills and Post 16 Education legislation.	SHCC	Q3-Q4	3	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.	EE/GH/SHCC	Q1	1	15
People	Multi Agency Safeguarding Hub (MASH)	To ensure MASH compliance with the Enfield threshold document in relation to decision making on referrals.	SHCC	Q2	1	15
CR06 Customer Demand						
Resources	Complaints and Information	To ensure that appropriate processes (including data recording) and controls are in place to ensure effective delivery of the service.	EE/GH/SHCC	Q4	1	15
CR07 Digital Technology						
Resources	IT Statutory Compliance	To confirm that there is appropriate adherence to regulatory requirements and supporting evidence is in place to demonstrate this (e.g., NHS, PCI, PSN, etc).	EE/GH/SHCC	Q3	1	15

Draft 2022-23 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
Cross Cutting	Schools Cyber Security	To confirm there are sufficient and robust controls in schools to ensure cyber security threats against schools and the Council are minimised.	SHCC	Q1-Q2	1	15
CR08 Major Incident						
CEX	Business Continuity Planning	To ensure business continuity plans in place are: <ul style="list-style-type: none"> - sound, accurate, up to date - appropriately reviewed and tested - sufficient to respond to a reputation led crisis event. 	EE/GH/SHCC	Q4	1	20
CR09 Health and Safety						
Cross Cutting	Corporate Health and Safety Board	To provide assurance that the Corporate Health and Safety Board, and its departmental sub- boards, have suitable terms of reference and structures in place, and meet with appropriate frequency.	EE/GH/SHCC	Q1	1	15
CR10 Housing						
Place	Housing Repairs and Maintenance	To ensure that appropriate processes and controls are in place to ensure effective delivery of the service.	GH/SHCC	Q1	1	15
Place	Housing Development Programme Management – Bury Street West	To provide assurance over the effectiveness of the governance and delivery of the Bury Street West development.	GH	Q3	1	15
CR11 Regeneration and Growth						
Cross Cutting	Governance and Management – Cemetery Project	To provide assurance over the effectiveness of the governance management and delivery of a cemetery project.	EE/GH/SHCC	Q2	2	15

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Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
Cross Cutting	Governance and Management – Building Bloqs	To provide assurance over the effectiveness of the governance management and delivery of the Building Bloqs project.	EE/GH/SHCC	Q1	2	15
Place	Meridian Water - Supply Chain Risks	To ensure that a review of supply chain risks has been undertaken especially in view of Covid-19 and Brexit and that appropriate contingency plans are in place.	GH	Q3-Q4	1	15
C12 Supply Chain and Contract Management						
Place	Highways Inspections	To confirm robust controls are in place and working effectively to ensure inspections are carried out timely in line with the Council's policy.	SHCC	Q3	3	15
Cross Cutting	PFI Contract Monitoring	To confirm there is appropriate governance and oversight of the Council's school PFI contracts.	EE/SHCC	Q3	2	15
Resources	Procurement	To ensure appropriate controls are in place and working effectively when letting contracts	EE/GH/SHCC	Q2	1	15
CR13 Commercial Ventures						
LATC	Housing Gateway Limited (HGL)- Disabled Facilities Grant Process	To ensure that the application processes and controls for HGL properties are appropriate and working effectively.	GH	Q3	1	15
LATC	Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL Properties	To ensure that the assessment processes and controls for HGL properties are appropriate and working effectively.	GH	Q2	1	15

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Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR14 Staffing						
Cross Cutting	Whistleblowing, Grievances and Disciplinary Procedures	To ensure that governance processes and controls around whistleblowing, grievances and disciplinary procedures are embedded and working effectively.	EE/GH/SHCC	Q3	2	15
Cross Cutting	Culture	To assess to what extent the culture in the Council is supportive of the Council's strategy and mandate.	EE/GH/SHCC	Q3	3	15
CR15 Tax						
No audits proposed						
CR16 Community Cohesion						
No audits proposed						
CR17 Climate Change						
Place	Waste Services Contract	To confirm that the waste handling processes by external providers meet Council objectives and the Climate Change Plan.	EE/GH/SHCC	Q1	2	15
Place	Green Homes Grant	To confirm that grant monies are spent in accordance with the grant terms and conditions.	EE/GH/SHCC	Q1	1	10
CR18 Equality Diversity and Inclusion						
No audits proposed						

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Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
CR19 Legislation, Regulations and Standards						
CEX	Organisational Governance	To review Board structure of the Council together with the relevant terms of reference, to ensure roles, remits and escalation and decision making processes are clear and that duplication is minimised.	EE/GH/SHCC	Q2	3	15
Place	Building Safety	To ensure the Council is compliant with the requirements of the Fire Safety Act 2021.	SHCC	Q4	2	15
CEX	Supporting Members	To ensure appropriate support is in place for all members of all parties and any independent members and that this support is fair and transparent.	EE/GH/SHCC	Q4	1	15
CR20 Financial Management						
Resources	Financial External Audit Process	To confirm that robust processes are in place to provide timely, accurate and complete information to the External Auditors.	EE/GH/SHCC	Q2-Q3	1	15
Resources	Accounts Receivable	Following the 2019/20 audit which received limited assurance, to confirm that controls are working effectively.	EE/GH/SHCC	Q1	1	15
Resources	General Ledger	Following the 2019/20 audit which received no assurance, to confirm that good controls are now embedded and working effectively.	EE/GH/SHCC	Q3	1	15
Resources	Business Rates Process	To confirm adequate controls are in place around valuation certificates for business rates to ensure errors are not embedded into the process.	EE/GH/SHCC	Q3	1	15
Resources	Payroll - Calculations	To confirm that the process for payroll calculations	SHCC	Q1-Q2	1	15

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		and parameters is working effectively and to ensure these calculations are subject to appropriate review and approval before use.				
Other						
CEX	Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	Review to support the independent examination of the Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22 by the Executive Director Resources.	EE/GH/SHCC	Q2-3	1	5
People	Chase Community School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q1	2	10
People	The Latymer School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q3	2	10
People	Freezywater St George's CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q3	2	10
People	St Andrew's (Enfield) CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q1	2	10
People	St Ignatius College	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q1	2	10

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Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
People	West Lea School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q3	2	10
People	Highfield Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q3	2	10
People	Carterhatch Infants School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual.	SHCC	Q1-Q3	2	10

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