

London Borough of Enfield

General Purposes Committee

20 October 2022

Subject:	Audit and Risk Management Service Progress Update
Cabinet Member:	Cllr Tim Leaver, Cabinet Member for Finance & Procurement
Executive Director:	Ian Davis, Chief Executive
Key Decision:	N/A

Purpose of Report

1. The Audit and Risk Management Service Progress Update Report at 31 August 2022 (**Annex A**) summarises:
 - the results of the work that the Audit and Risk Management Service undertook during the period 1 April 2021 to 31 August 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 2022/23 Internal Audit plan, with 65% of reviews having commenced. Of these, 16% have been finalised. This compares to 54% commencement and 10% completion for the same period in 2021.
3. Since the audit plan was agreed by the General Purposes Committee in March 2022, eight audits have been cancelled, and twelve further audits have been added to the plan.
4. 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.
5. Whilst we continue to make progress in delivering the audit plan, it should be noted that we have not yet completed sufficient audits 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.
6. With the support of the Assurance Board, we remain satisfied with the implementation rate of agreed audit actions. As at 31 August 2022, the implementation rate (12-month rolling basis) for actions from high risk findings is 78% and for medium risk findings is 82%. A summary of the overdue actions from high-risk findings at 31 August 2022 is also presented in **Annex A**.

Proposal

7. 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 August 2022 and the key themes and outcomes arising from this work.
 - provide feedback on the contents of this report.

Reason for Proposal

8. 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

9. 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

10. 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

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

Background

12. 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.
13. 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.
14. The Internal Audit Plan for 2022/23 was agreed by the General Purposes Committee on 3 March 2022.

15. **Annex A** summarises the work completed by the Audit and Risk Management Service between 1 April 2021 and 31 August 2022.

Main Considerations for the Council

16. 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.

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

Safeguarding Implications

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

Public Health Implications

19. 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

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

Environmental and Climate Change Considerations

21. 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

22. 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.

23. 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

24. 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

25. 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’.
26. 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:
27. 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.
28. 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.
29. 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

30. 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).
31. 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.

32. 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.
33. 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.
34. This report addresses the statutory obligations for local audit processes in compliance with the 2015 Regulations.

Workforce Implications

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

Property Implications

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

Other Implications

37. N/A

Options Considered

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

Conclusions

39. 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 August 2022 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: 10 October 2022

Appendices

Annex A: Audit and Risk Management Service Progress Update

Background Papers

None



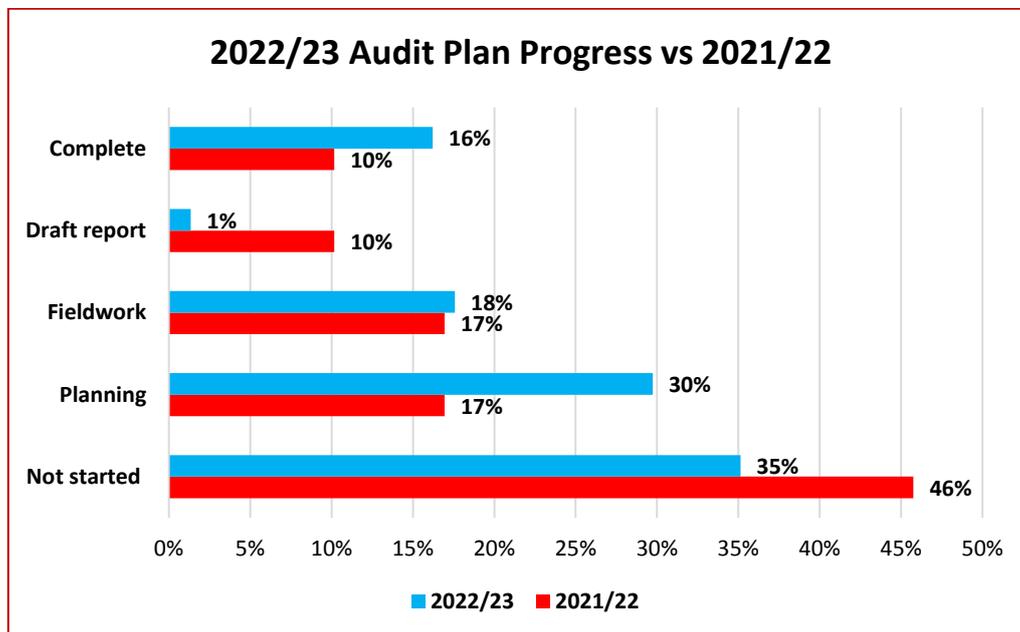
Audit and Risk Management Service Progress Update 31 August 2022

Internal Audit

2022/23 Internal Audit Plan

During the period 1 April 2021 to 31 August 2022, the Internal Audit team has commenced 48 assignments (65% of the plan) of which 12 (16%) have been completed. For the same period in 2021, 32 audits (54%) had commenced and 6 (10%) had been completed.

The following chart summarises the 2022/23 progress compared to 2021/22:



Changes to the 2022/23 Internal Audit Plan

Since the internal audit plan was approved by the General Purposes Committee in March 2022, eight audits have been cancelled, and 12 audits have been added.

The cancelled audits are:

Corporate Risk Reference	Department	Audit	Reason for Cancellation
CR02	Cross Cutting	Local Authority Test and Trace Support Grant	Advised by Finance that this grant is to be reported jointly with the Contain Outbreak Management Fund (COMF) grant. Therefore this separate grant cancelled.
CR02	People	Supporting Families - May	Audit cancelled at client request. Sample included in June certification.
CR02	People	Supporting Families - Aug	Cancelled at client request. Sample included in September certification.
CR04	Cross Cutting	Data Governance	As higher priority audits were added to the plan, this priority 2 audit was cancelled to align the internal audit plan to available resource.
CR08	Cross Cutting	Use of Spreadsheets	This audit was originally a request from Finance. The Finance Improvement Board has requested the cancellation with the intention of reconsidering the audit in the medium term.
CR12	People	PFI Contract Monitoring	As higher priority audits were added to the plan, this priority 2 audit was cancelled to align the internal audit plan to available resource.
CR14	Cross Cutting	Culture	As higher priority audits were added to the plan, this priority 3 audit was cancelled to align the internal audit plan to available resource.
CR19	Chief Executives	Organisational Governance	As higher priority audits were added to the plan, this priority 3 audit was cancelled to align the internal audit plan to available resource.

The additional audits added to the 2022/23 internal audit plan were:

Corporate Risk Reference	Department	Audit	Description
CR02	Place	Culture Recovery Fund III	Deferred from 2021/22
CR02	Cross Cutting	Protect and Vaccinate Grant	Grant certification required
CR02	People	Highlands School Grant	Grant certification required
CR02	People	Universal Drug Treatment Grant	Grant certification required
CR02	People	Adult Weight Management Grant	Grant certification required
CR03	CEX	Staff Ethical Standards	Deferred from 2021/22
CR05	People	SEN Commissioning	Deferred from 2021/22
CR08	Cross Cutting	Board Reporting	Deferred from 2021/22
CR08	Cross Cutting	Use of Spreadsheets	Deferred from 2021/22
CR09	Cross Cutting	Security Board	Deferred from 2021/22
CR11	Place	Meridian Water: Financial Management of Capital Expenditure	Deferred from 2021/22
CR13	Resources	Energetik	To review performance monitoring of connection timelines and loan repayments.

A revised version of the 2022/23 internal audit plan is attached at **Appendix A**.

Completed Audits

12 audits have been completed to 31 August 2022:

Corporate Risk Reference	Department	Audit	Assurance Level
CR09	Cross Cutting	Corporate Health and Safety Board	Limited
Other	Schools	Chace Community school	Reasonable
CR02	Cross Cutting	Contain Outbreak Management Fund Grant (COMF) and Local Authority Test and Trace Grant Certification	N/A – Grant Certification
CR02	Cross Cutting	Protect and Vaccinate Grant	N/A – Grant Certification
CR02	People	Adult Weight Management Grant	N/A – Grant Certification
CR02	People	Supporting Families - June	N/A – Grant Certification

Corporate Risk Reference	Department	Audit	Assurance Level
CR02	People	Supporting Families - July	N/A – Grant Certification
CR02	People	Universal Drug Treatment Grant	N/A – Grant Certification
CR02	Place	Culture Recovery Fund III	N/A – Grant Certification
CR02	Resources	Test and Trace Support Payments Scheme	N/A – Grant Certification
CR02	Schools	Orchardside School Grant Certification - Alternative Provision Specialist Taskforces Programme	N/A – Grant Certification
CR17	Cross Cutting	Green Homes Grant	N/A – Grant Certification

Audit Plan – Limited Assurance Reports

Since the last update to this Committee, one audit with *Limited* assurance opinion has been issued. The following summary from the audit report briefly explains the reasoning behind the assurance opinion:

Corporate Health and Safety Board

Health and safety is the Chief Executive's responsibility, and by law this responsibility cannot be delegated. The Corporate Health and Safety Board is one way in which the Chief Executive discharges his statutory duties.

The audit was designed to provide assurance that the Corporate Health and Safety Board, and its Departmental sub-committees, are operating effectively and with appropriate frequency.

During this audit we identified: **one high risk, four medium risk** and **two low risk** findings, resulting in an overall **Limited** assurance opinion.

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

1. Improvements are required in relation to the managing and reporting of the Council's health and safety audit actions. These improvements include:
 - a. reviewing the 252 'none' priority rated actions to double check that this rating is appropriate. A random spot check during the audit highlighted that one of these actions referred to a matter requiring immediate attention.
 - b. ensuring that the Corporate Health and Safety and Assurance Boards are given an accurate reflection of all outstanding audit actions and their risk ratings, as well as providing updates for those actions that have been assigned a 'can't do' status.

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

1. The Corporate Health and Safety Organisation document was found to be out of date and overdue for review. In addition, a recommended insurance representative is not currently invited to sit on the Corporate Health and Safety Board (the Board).
2. A review of the individual Health and Safety Committees' Terms of Reference highlighted that none of the documents contained all of the information we would expect to see in

relation to governance arrangements. Although a Terms of Reference template was used for each of the sub-committees, only two of the four documents had adapted the roles and responsibilities to specifically relate to the relevant Department.

3. Following an examination of Board and sub-committee meeting minutes, dated between April 2021 and April 2022, a number of exceptions were identified. These include:
 - a. the name of the Chair, minute clerk and representative job titles not being recorded.
 - b. lack of confirmation whether previous meeting actions had been completed or not.
 - c. the Resources Health and Safety sub-committee had not met since January 2020, despite the requirement to meet on a quarterly basis. We noted that a combined Resources and Chief Executive Health and Safety sub-committee has since been established and first met in June 2022.

We also noted that following the appointment of a new chair to the Corporate Health and Safety Board in February 2022, the minutes for subsequent Corporate Health and Safety Board meetings meet best practice standards.

4. Improvements to the Corporate Health and Safety Risk Register are required to ensure that all necessary details, such as clearly defined risks, controls, actions, and action target dates are appropriately recorded. In addition, actions needed to mitigate identified risks should be implemented in a timely manner. Where this is not possible, regular updates should be documented to show the progress that is being made.

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.

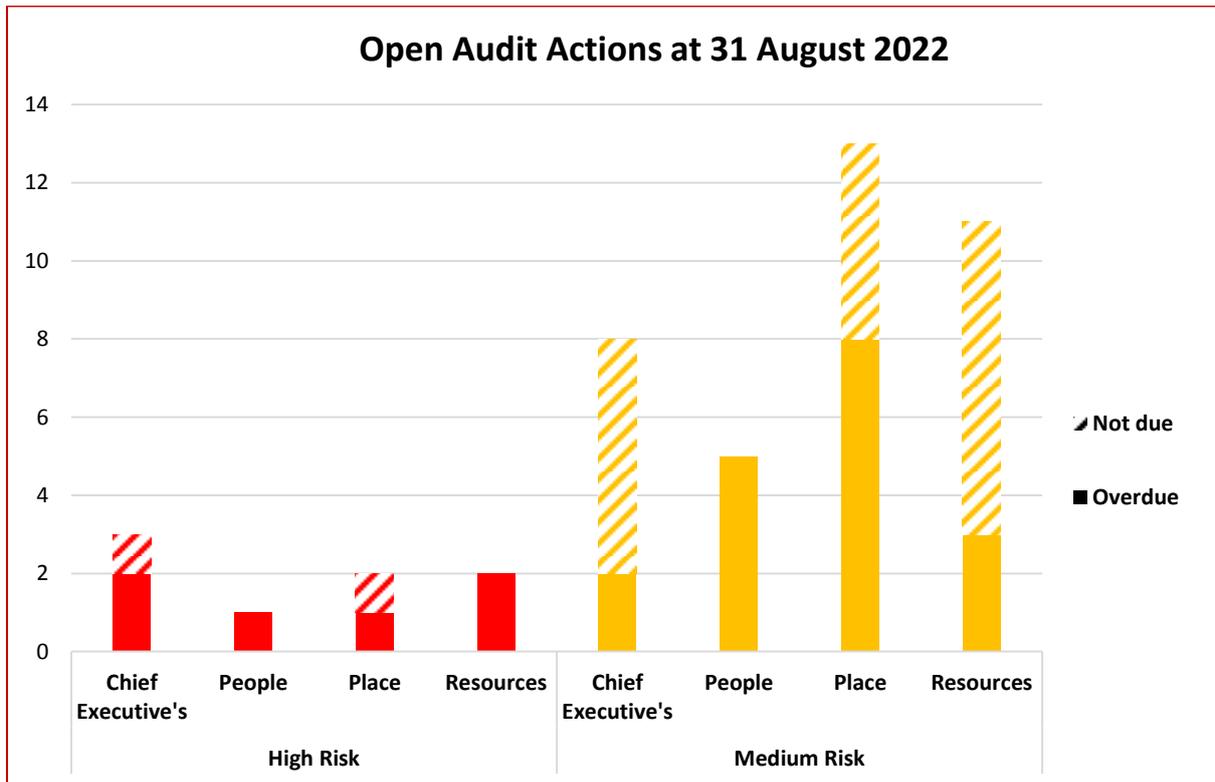
Whilst we continue to make progress in delivering the audit plan, it should be noted that we have not yet completed sufficient audits on which to base the annual internal audit opinion. This is being reported to, and monitored by, the Assurance Board and we will continue to update the Committee.

Corporate Audit Actions Implementation

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

As at 31 August 2022, the implementation rate (12-month rolling basis) for actions from high risk findings is 78% and for medium risk findings is 82%.

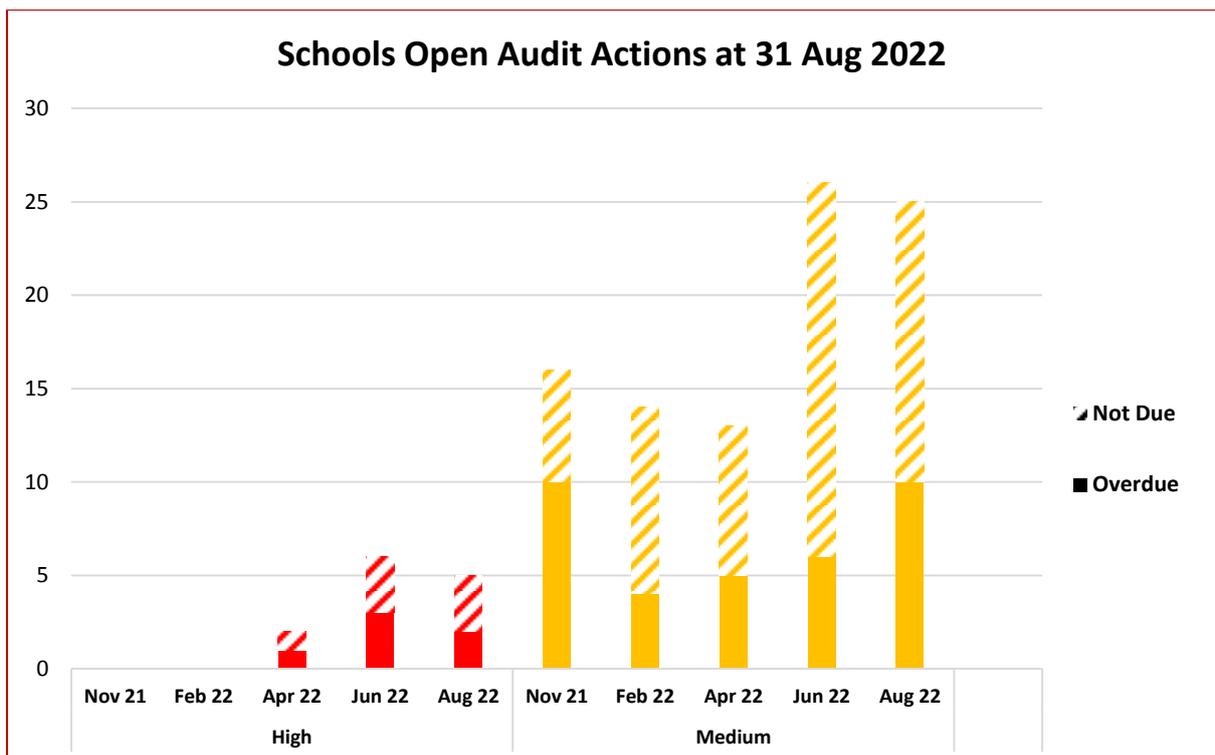
50 actions from high and medium risk findings identified from Corporate audits remain open. Of these, 24 actions (6 high risk and 18 medium risk) were not fully implemented by their original due date and are, therefore, classed as overdue. Overdue actions are shown by the solid coloured bars in the graph below.



Details of the overdue corporate actions from high risk findings are provided in **Appendix B**.

Schools' Actions Implementation

At 31 August 2022, five actions from high-risk findings remain open; two of these are overdue. 25 actions from medium risk findings are open, of which 10 are overdue. The following chart summarises progress on schools' open audit actions over the last year.



Internal Audit Quality Assessment

Performance of the Internal Audit service against agreed KPI/quality metrics for the 2022/23 audit 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	4
Days from receipt of management comments to issue of final report	10	3
Level of satisfaction score with audit work	80%	100%*
% of the audit plan delivered to draft report stage	95% By 31 March	18%

* The level of satisfaction with audit work is determined by way of client satisfaction surveys issued after finalising every audit. Only one survey response has been received so far this year.

Counter Fraud

Savings Identified

As at 31 August 2022, the Counter Fraud team has identified savings of **£1.32m**, including notional housing savings via the recovery of properties used as Council Housing or temporary accommodation. Further details of these savings and the work undertaken are given below.

Counter Fraud Savings

The work routinely undertaken by the Counter Fraud Team (CFT) generates savings directly for the Council (for example, where a Right to Buy application is stopped) as well as for Central Government where we administer schemes on their behalf, such as those covering business grants and housing benefit payments.

These savings are classified as either:

Detected: where fraud has taken place and an overpayment has been identified.

or

Prevented: where fraud would have occurred had the CFT not intervened.

or

Notional: estimated savings generated by housing recoveries.

The team has an annual target to identify savings from frauds investigated or prevented to the value of **£2.75m**.

As at 31 August 2022, the CFT has identified detected and prevented savings of **£1.06m** as outlined in the table below. The CFT also contributed to notional housing savings of **£262k** through the recovery of properties used improperly as Council housing or temporary accommodation.

Savings Identified as at 31 August 2022

Fraud Type	Detected (£)	Prevented (£)
Right to Buy		561,900
National Fraud Initiative – Single Person Discounts	284,434	
National Fraud Initiative – Student Matches	51,186	
Financial Investigations (see note below)	45,548	
Business Grants	36,143	
Business Rates	32,544	
Housing Benefit	21,496	
No Recourse to Public Funds		17,260
Council Tax Reduction Scheme & Discounts	8,540	
Theft	2,289	
Benefit Penalties	294	

Fraud Type	Detected (£)	Prevented (£)
	Sub-totals	482,474
Total	1,061,634	

The CFT continues to support the work of the Place Operations and Temporary Accommodation Procurement teams to identify and recover possession of properties that are no longer occupied by the tenants, usually because these have been abandoned or sub-let.

The following table shows the number of properties that have been recovered by the Counter Fraud, Neighbourhood and Temporary Accommodation teams:

Housing Recoveries 1 April 2022 to 31 August 2022

Fraud Type	Annual Target	YTD Target August 2022	Actual August 2022	Variance	Notional Savings **
Council Properties Recovered	75	31	6	(25)	£252,000
TA / HA Properties Recovered	25	10	4	(6)	£10,000
Overall *	100	41	10	(31)	£262,000

* Includes recoveries identified by the Place Operations and Temporary Accommodation Procurement teams, supported by Counter Fraud Officers.

** The Notional Value attributed to recovery of a Council property is the amount of £42k per property as per the calculation published by the Tenancy Fraud Forum in April 2022; the figure takes into account the average annual cost of providing temporary accommodation for a family who could otherwise have occupied the recovered property, plus average investigation and legal costs. The Notional Value of a Temporary Accommodation recovery is based on the net annual cost to the Council of acquiring a property for use as temporary accommodation.

Counter Fraud Caseload

The current caseload is summarised in the table below:

Counter Fraud Caseload 1 April 2022 to 31 August 2022

Fraud Type	Opened	Closed
Business Rates (incl. grants)	13	8
Council Tax	1	2
Employee	7	1
Financial Investigations	-	2
Housing – household amendments	4	13
Housing – Right to Buy	11	39
Housing – succession applications	5	17
Housing – temporary accommodation	1	1

Fraud Type	Opened	Closed
Housing – tenancy issues	9	19
No Recourse to Public Funds	1	4
Miscellaneous	2	1
Personal Budgets	1	2
Procurement	1	-
Schools	-	-
Totals	56	109

Financial Investigations

Under the Proceeds of Crime Act 2002 (“POCA”), the Council can apply through the Courts for a confiscation order, which allows for the recovery of criminal proceeds from people who have been convicted of certain offences.

POCA proceedings usually commence on conviction. The amount of the order usually reflects the “value” of the offence, and this can be the matter of some debate between prosecution and defence; however, once the Court has agreed a confiscation order then it must be paid within the specified time limits or a custodial sentence is imposed by default. We saw this in operation in August 2021 when a rogue landlord was sent to prison for non-payment of an £86k order.

Under POCA legislation, the Council can receive up to 37.5% of the confiscation order amount, representing an 18.75% share for investigating plus 18.75% for prosecuting the offence.

Of the remainder, 50% passes to the Crown and 12.5% to the Courts, who are responsible for collection.

The Council no longer employs a dedicated full-time Financial Investigator. However, one of our Senior Investigators holds the appropriate accreditation and regularly assists Legal Services in connection with cases involving trading standards and planning enforcement issues.

Other offences that are investigated by the Council, such as those related to Modern Slavery, can be subject to POCA action but these cases are prosecuted via the Police and the Crown Prosecution Service who have their own arrangements for conducting financial investigations.

Below is a summary of the successes we have already achieved during 2022/23.

Case description	Date Awarded	Confiscation Order amount £	LBE Share (37.5%) £
Jeweller selling gold with fake trademarks.	13 May 2022	36,262	13,598
Contractor who illegally felled 284 trees at Kingswood, Clayhill *	27 May 2022	5,200	1,950
Jeweller selling gold with fake trademarks.	16 June 2022	80,000	30,000

Case description	Date Awarded	Confiscation Order amount £	LBE Share (37.5%) £
Totals		121,462	£45,548

* Later this year the Council will be seeking a further confiscation order in this case against the landowner who arranged the illegal removal of the trees. The value that has been put on the trees is £275k, although this is likely to be contested.

National Fraud Initiative and Fraud Hub

In common with all local authorities, the Council participates in the National Fraud Initiative (NFI) exercise that is co-ordinated every two years by the Cabinet Office.

The Cabinet Office matches the data submitted to highlight cases of potential fraud or error, such as individuals who are claiming assistance from more than one authority.

The data is also matched against government datasets, such as records of deceased persons, and the results are returned to authorities for follow-up enquiries.

The data for the 2023 exercise will shortly be submitted the Cabinet Office; results for investigation will be returned early next year.

Using existing NFI data matches between our Housing Benefit data and Student Loans records, we have been working on a joint project with the Financial Assessments Team that has to date identified overpayments to the value of £51k with several more cases awaiting re-assessment.

We have also subscribed to the NFI Fraud Hub, which offers us more flexibility in terms of the timing of our matches (as opposed to once every two years).

So far, we have matched both our pension and blue badge records against the Fraud Hub records of deceased persons; this has identified 73 and 275 matches respectively. Although not all of these will result in a cancellation or adjustment – for example, some will be “mis-matches” involving records of persons with similar names and dates of birth – there should be some significant savings realised from this exercise.

We have also utilised the NFI’s Premium Single Person Discount (SPD) Service. This function compares our Council Tax SPD cases against credit reference agency data, and in doing so identified 1,300 high risk cases. These were examined by the Council Tax Review Team who subsequently removed the SPD from 618 households, increasing revenue due to the Council by £284k. This work has been highlighted in a forthcoming NFI publication that will be issued to all local authorities.

Finally, Enfield Council is one of only 15 organisations nationally who have been selected to participate in a Housing Tenancy Fraud Pilot. This will involve the matching of our tenancy records against credit reference agency data to identify households where the tenant is living at an alternate address and is therefore potentially in breach of the tenancy conditions.

Public Finance Awards 2022

For the second year running, the Counter Fraud Team’s joint submission with the Waltham Forest Anti-Fraud Team has been shortlisted in the category of Outstanding Fraud Detection and Recovery at the Public Finance Awards 2022. The winners will be announced in November 2022.

Appendix A: 2022/23 Audit Plan Status

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
CR01 Financial Resilience								
Payments to Residential Care Providers	PwC	Fieldwork in progress	-	-	-	-	-	-
ContrOcc - Lessons Learnt	In House	Planning	-	-	-	-	-	-
Land/Property Disposals	PwC	Planning	-	-	-	-	-	-
Economic Strategy	PwC	Planning	-	-	-	-	-	-
Transformation – Income and Debt Programme	In House	Fieldwork in progress	-	-	-	-	-	-
CR02 Income Maximisation								
Contain Outbreak Management Fund Grant (COMF) and Local Authority Test and Trace Grant Certification	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Local Authority Test and Trace Support Grant	In House	Cancelled						
Protect and Vaccinate Grant	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Supporting Families - May	In House	Cancelled						
Supporting Families - June	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Supporting Families - July	In House	Complete	-	-	-	-	-	-
Supporting Families - Aug	In House	Cancelled						
Supporting Families - Sept	In House	Fieldwork in progress	-	-	-	-	-	-
Supporting Families - Oct	In House	Not Started	-	-	-	-	-	-
Supporting Families - Nov	In House	Not Started	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Supporting Families - Dec	In House	Not Started	-	-	-	-	-	-
Supporting Families - Jan	In House	Not Started	-	-	-	-	-	-
Supporting Families - Feb	In House	Not Started	-	-	-	-	-	-
Public Health Grant	In House	Planning	-	-	-	-	-	-
Bus Service Operators Grant	In House	Planning	-	-	-	-	-	-
Highlands School Grant Certification	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Universal Drug Treatment Grant	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Adult Weight Management Grant	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Parking Contract	In House	Fieldwork in progress	-	-	-	-	-	-
Culture Recovery Fund III	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Education Funding	In House	Not Started	-	-	-	-	-	-
Test and Trace Support Payments Scheme	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Orchardside School Grant Certification - Alternative Provision Specialist Taskforces Programme	In House	Complete	N/A – Grant Certification	-	-	-	-	-
CR03 Fraud & Corruption								
Members' Ethics	In House	Not Started	-	-	-	-	-	-
Staff Ethical Standards	In House	Fieldwork in progress	-	-	-	-	-	-
Meridian Water Community Chest Grants	In House	Not Started	-	-	-	-	-	-
Planning	In House	Not Started	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Blue Badges	In House	Not Started	-	-	-	-	-	-
CR04 Data Management								
Smarter Working - Clear Desk Policy	In House	Planning	-	-	-	-	-	-
Data Governance	PwC	Cancelled						
CR05 Duty of Care								
Passenger Services Operations - Adults	In House	Draft Report issued	-	-	-	-	-	-
Enfield Early Help for All Strategy	In House	Not Started	-	-	-	-	-	-
Post 16 Services	In House	Not Started	-	-	-	-	-	-
Multi Agency Safeguarding Hub (MASH)	In House	Planning	-	-	-	-	-	-
SEN Commissioning	In House	Fieldwork in progress	-	-	-	-	-	-
Web Content Accessibility Guidelines 2.1 (WCAG 2.1)	PwC	Fieldwork in progress	-	-	-	-	-	-
CR06 Customer Demand								
Complaints and Information	PwC	Planning	-	-	-	-	-	-
CR07 Digital Technology								
Schools Cyber Security	In House	Planning	-	-	-	-	-	-
IT Statutory Compliance	In House	Not Started	-	-	-	-	-	-
CR08 Major Incident								
Business Continuity Planning	PwC	Fieldwork in progress	-	-	-	-	-	-
Use of Spreadsheets	PwC	Cancelled						
Board Reporting	In House	Fieldwork in progress	-	-	-	-	-	-
CR09 Health & Safety								
Corporate Health and Safety Board	In House	Complete	Limited	-	1	4	2	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Corporate Security Board	PwC	Draft report issued	-	-	-	-	-	-
CR10 Housing								
Housing Repairs and Maintenance	PwC	Planning	-	-	-	-	-	-
Housing Development Programme Management - Bury Street West	In House	Not Started	-	-	-	-	-	-
CR11 Regeneration & Growth								
Governance and Management of a Key Capital Project 1 - Cemetery Project	In House	Not Started	-	-	-	-	-	-
Governance and Management of a Key Capital Project 2 - Building Bloqs	In House	Fieldwork in progress	-	-	-	-	-	-
Meridian Water - Supply Chain Risks	PwC	Not Started	-	-	-	-	-	-
Meridian Water: Financial Management of Capital Expenditure	PwC	Fieldwork in progress	-	-	-	-	-	-
CR12 Supply Chain & Contract Management								
PFI Contract Monitoring	PwC	Deferred						
Highways Inspections	In House	Not Started	-	-	-	-	-	-
DS Procurement	In House	Planning	-	-	-	-	-	-
CR13 Commercial Ventures								
Housing Gateway Limited (HGL) - Disabled Facilities Grant Process	In House	Not Started	-	-	-	-	-	-
Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL properties	PwC	Planning	-	-	-	-	-	-
Energetik	PwC	Planning	-	-	-	-	-	-
CR14 Staffing								
Whistleblowing, Grievances and	In House	Planning	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Disciplinary Procedures								
Culture	PwC	Cancelled						
CR15 Tax								
No audits currently planned against this risk								
CR16 Community Cohesion								
No audits currently planned against this risk								
CR17 Climate Change								
Green Homes Grant	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Waste Services Contract	In House	Fieldwork in progress	-	-	-	-	-	-
CR18 Equality, Diversity and Inclusion								
No audits currently planned against this risk								
CR19 Legislation, regulations and standards								
Organisational Governance	PwC	Cancelled						
Supporting Members	In House	Not Started	-	-	-	-	-	-
Building Safety	In House	Not Started	-	-	-	-	-	-
CR20 Financial Management								
Accounts Receivable	PwC	Fieldwork in progress	-	-	-	-	-	-
General Ledger	PwC	Planning	-	-	-	-	-	-
Business Rates Process	In House	Not Started	-	-	-	-	-	-
Payroll - Calculations	PwC	Planning	-	-	-	-	-	-
Financial External Audit Process	PwC	Planning	-	-	-	-	-	-
Other								

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	In House	Not started	-	-	-	-	-	-
Chace Community school	In House	Complete	Reasonable	-	-	4	7	1
The Latymer School	In House	Not Started	-	-	-	-	-	-
Freezywater St George's CE Primary School	In House	Not Started	-	-	-	-	-	-
St Andrew's (Enfield) CE Primary School	In House	Planning	-	-	-	-	-	-
St Ignatius College	In House	Planning	-	-	-	-	-	-
West Lea	In House	Planning	-	-	-	-	-	-
Highfield	In House	Planning	-	-	-	-	-	-
Carterhatch Infants School	In House	Fieldwork in progress	-	-	-	-	-	-

APPENDIX B: Overdue High Risk Actions

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Chief Executive's Department					
Recruitment	Records & Documents – i-Grasp	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; 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.	31-Aug-2021	Update January 2022 a) Implemented b) Current system does not allow for this, engaging with DS colleagues. iGrasp will no longer be supported at end of 2022.	31-Oct-2022
Recruitment	Monitoring & Reporting- Management Information	We will: a) Review our recruitment processes and identify and actively manage key performance indicators. b) Engage with the Knowledge and Insight Hub to identify effective methods of reporting recruitment performance. c) Ensure reporting requirements for the Service and its stakeholders are included in the specification for a replacement application.	31-Jul-2021	Update September 2022 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, reporting will be based on what can be extracted manually and reliably reported.	31-Oct-2022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
				c) Implemented.	
People Department					
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 May 2022 The first draft of the manual is now subject to a wider internal review process engaging with relevant officers. A small group of school business managers will then be engaged in a final review process, aiming to launch the manual for the start of the new academic year in September 2022.	30-Sep-2022
Place Department					
Community Infrastructure Levy	Lack of clarity of the CIL and Finance teams responsibilities and processes	We will produce an appropriate document outlining the roles and responsibilities of each team with regards to CIL, including regular communication to ensure all activities are captured and in line with the CIL processes.	31-Jan-2022	Update August 2022 The updated CIL Manual has been completed in draft form but needs finalising.	30-Sep-2022
Resources Department					
DWP Memorandum of Understanding	Baseline Personnel Security Standard (BPSS) Checks	a) We will identify all relevant data users and system administrators working with the Council under the status of Contracted Service Provider and ensure that BPSS checks are undertaken.	31-Mar-2022	Internal Audit Review, May 2022 a) Implemented b) Implemented c) Progressed. The review with Civica on Demand is in progress.	30-Sep-2022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		<p>b) The outcome of these checks will be retained and copied to the Digital Services systems administrators.</p> <p>c) We will review the Civica contract to determine what assurances are required for Civica staff that access DWP/HMRC data on our behalf and will ensure these assurances are in place.</p>		The revised target date is 30 September 2022.	
DWP Memorandum of Understanding	Governance Process	The governance procedures will be reviewed annually in line with the MoU to ensure they remain relevant and up to date.	31-Mar-2022	<p>Update May 2022</p> <p>The procedures were compiled in March 2022 and will be reviewed in March 2023.</p>	31-Mar-2023