

## London Borough of Enfield

### General Purposes Committee

1 December 2022

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**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

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### Purpose of Report

1. The Audit and Risk Management Service Progress Update Report at 31 October 2022 (**Annex A**) summarises:
  - the results of the work that the Audit and Risk Management Service undertook during the period 1 April 2022 to 31 October 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 90% of reviews having commenced. Of these, 30% have been finalised. This compares to 59% commencement and 25% completion for the same period in 2021.
3. Since the audit plan was agreed by the General Purposes Committee in March 2022, 12 audits have been cancelled, and 12 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 October 2022, the implementation rate (12-month rolling basis) for actions from high risk findings is 84% and for medium risk findings is 80%. This compares to 74% for high risk finding implementation at the same time last year and 83% for medium risk

implementation. A summary of the overdue actions from high-risk findings at 31 October 2022 is 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 2022 to 31 October 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 2022 and 31 October 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 notes its statutory obligations and latest Internal Audit Plan to manage risk and to report at the General Purposes Committee, on the Audit and Risk Management Service Progress status at regular intervals in order to assess and minimise risk to this Council. Annexes A and B present the Internal Audit Plan and overdue high risk actions, respectively.

35. This report addresses the statutory obligations for local audit processes in compliance with the 2015 Regulations, the Public Sector Internal Audit Standards (PSIAS) and relevant statutory legislation and guidance. 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**

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.

### **Conclusions**

40. The General Purposes Committee is requested to:

- note the work completed by the Audit and Risk Management Service during the period 1 April 2022 to 31 October 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: 18 November 2022

## **Appendices**

**Annex A:** Audit and Risk Management Service Progress Update

## **Background Papers**

None



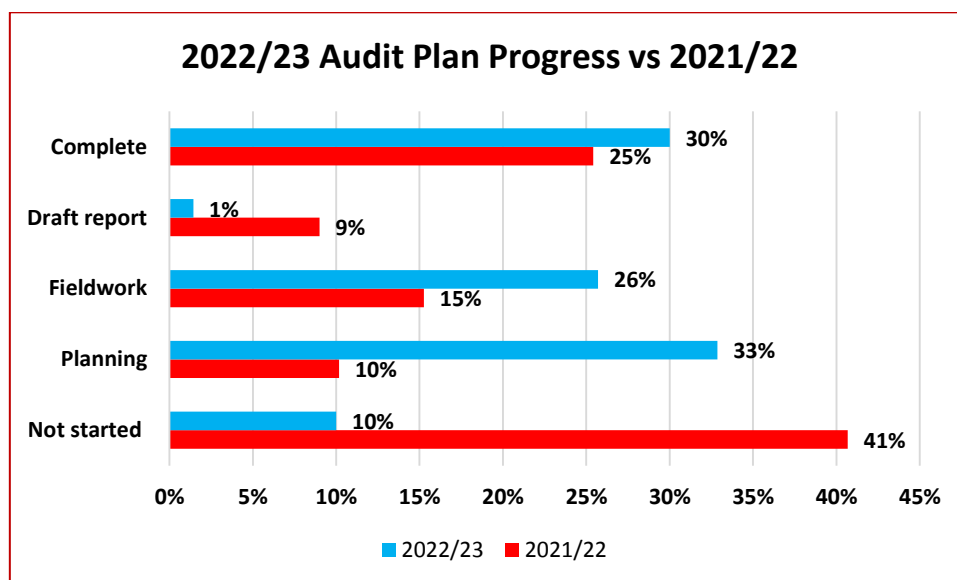
# Audit and Risk Management Service Progress Update 31 October 2022

## Internal Audit

### 2022/23 Internal Audit Plan

During the period 1 April 2022 to 31 October 2022, the Internal Audit team has commenced 63 assignments (90% of the plan) of which 21 (30%) have been completed. For the same period in 2021, 35 audits (59%) had commenced and 15 (25%) 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, 12 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 deferral with the intention of reconsidering the audit in the medium term.
CR11	Place	Governance and Management of a Key Capital Project 1 - Cemetery Project	Agreed to cancel at Place Department Management Team meeting. A review of this project has already been undertaken and changes have been made.
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.
CR12	Place	Highways Inspections	The implementation of a new inspection regime was delayed. Therefore the audit has been deferred to 2023/24 when new inspections will have been embedded.
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.



Corporate Risk Reference	Department	Audit	Reason for Cancellation
CR19	Place	Building Safety	The full implementation of new building safety legislation has not been completed, and the audit is best timed to review our compliance when all aspects of the new arrangements are in place. The audit will now take place in 2023/24.
CR19	Chief Executives	Supporting Members	To align resources this audit will be combined with the Members' Ethics audit.
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 are:

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	Oversight of Energetik Loan	To review performance

Corporate Risk Reference	Department	Audit	Description
		Repayments and Connection Timelines	monitoring of connection timelines and loan repayments.

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

## Completed Audits

21 audits have been completed to 31 October 2022:

Corporate Risk Reference	Department	Audit	Assurance Level
CR09	Cross Cutting	Corporate Health and Safety Board	Limited
CR17	Place	Recycling Waste Services Contract	Limited
CR05	People	Passenger Services Operations - Adults	Reasonable
Other	Schools	Chace Community School	Reasonable
Other	Schools	Carterhatch Infants School	Reasonable
CR20	Resources	Accounts Receivable	Substantial
CR09	Cross Cutting	Corporate Security Board	N/A – Advisory
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
CR02	People	Supporting Families - July	N/A – Grant Certification
CR02	People	Supporting Families - Sept	N/A – Grant Certification
CR02	People	Supporting Families - Oct	N/A – Grant Certification
CR02	People	Bus Service Operators Grant	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	People	Highlands School Grant Certification	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

## Internal 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:

### Recycling Waste Services Contract

In October 2015 Enfield Council entered into an eight year contract for the processing of co-mingled dry material through its material recovery facility with Biffa. The contract is due to expire in September 2023.

We were advised that the Waste Services Team tracks contamination, recycling, and gate rejects. In January 2022 it was agreed that a contamination project, consisting of short term, medium term, and long term plans, would be put into place to tackle an increase in rejected loads. The short term plan has since been completed and the next phase is in progress.

This audit was designed to provide assurance that the waste handling processes by external providers meet Council objectives and the Climate Change Plan.

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

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

1. A review of the reporting documentation outlined in 'Schedule 7' of the contract highlighted a number of exceptions. These include:
  - a. Bailing gravimetric data (the results of any tests including the requirements of the Materials Facility (MF) Regulations on Permitted Waste to ascertain the composition of separate materials) was not being provided despite it being detailed in the reporting schedule of the contract.
  - b. Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR), Enforcement/ Advisory Notices and Health & Safety Risk Assessments and Control Procedures was not being provided to the Council.
  - c. Formal minuted meetings to discuss the service being provided were not held.
2. The Council did not identify a £29,325 overcharge when the January to March 2022 invoice was approved. We were advised that the appropriate checking process had been followed, but the error went unnoticed. The overcharge was identified by the contractor who deducted it from the April to June 2022 invoice.

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

1. The performance management checks undertaken by the Waste Services Team to ensure that contract requirements are being fulfilled had not been formally agreed and documented. We were advised that the Waste Services Team are currently working with the Council's Procurement Team to formalise and improve the contract management processes in place.
2. Visual inspections of rejected loads, outlined in the contract, were no longer carried out. Instead, photographic evidence is now received for every full and part rejected load. This process change has not been formally agreed and documented.

## Annual Internal Audit Opinion

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

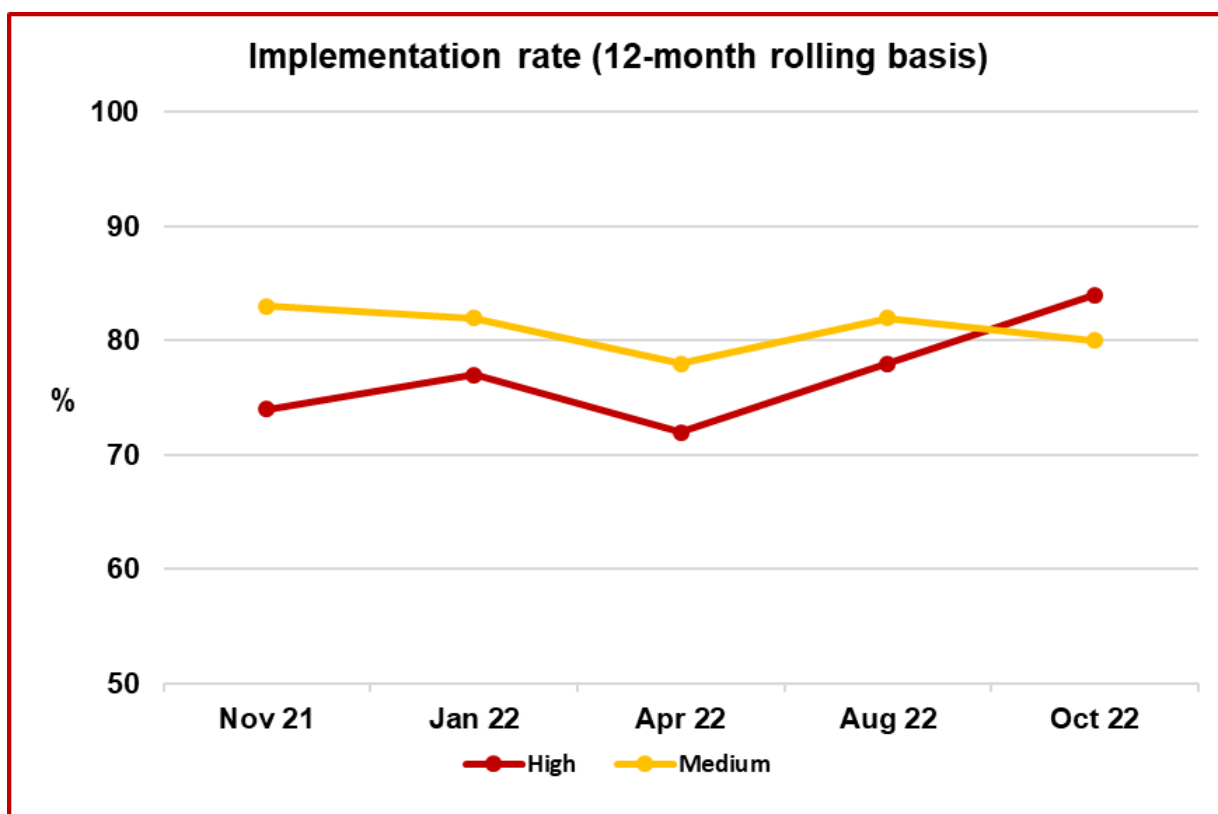
The PSIAS require the chief audit executive (who at the London Borough of Enfield is the Head of Internal Audit and Risk Management) to deliver an annual internal audit opinion.

Whilst we continue to make progress in delivering the audit plan, it should be noted that 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.

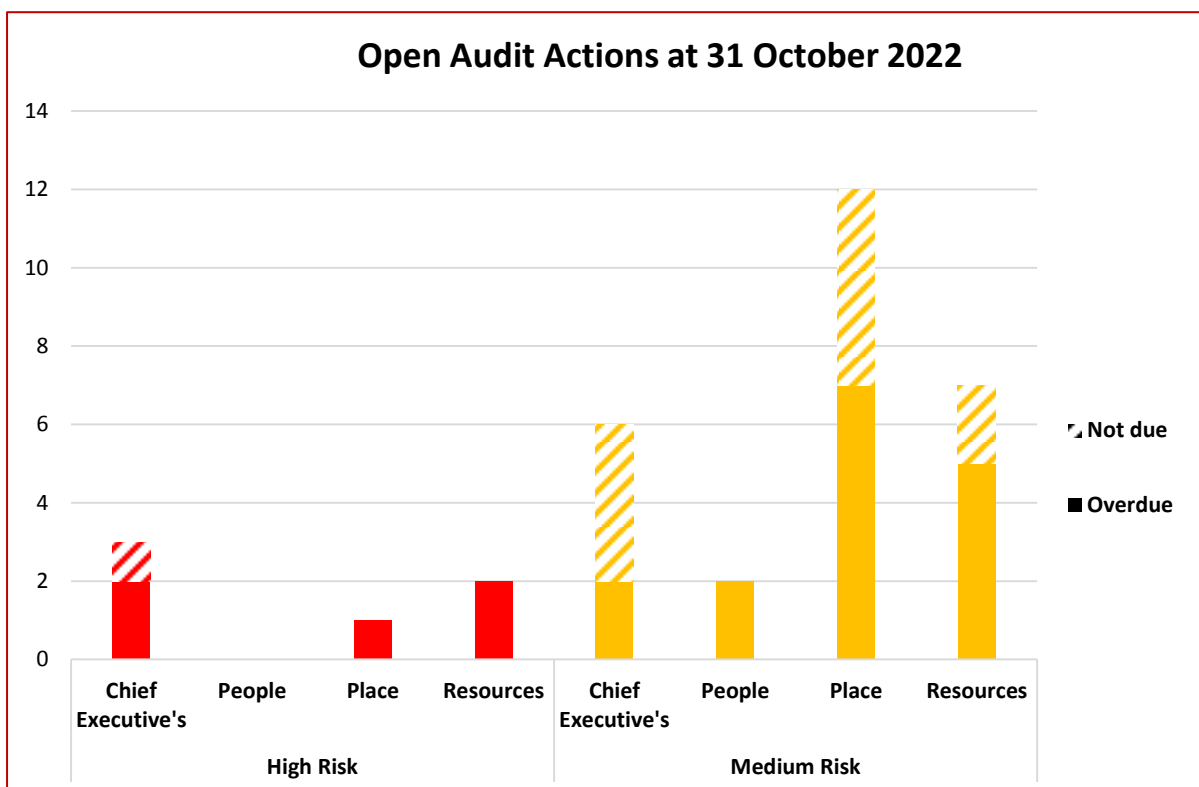
### Corporate Audit Actions Implementation

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

As at 31 October 2022, the implementation rate (12-month rolling basis) for actions from high risk findings is 84% and for medium risk findings is 80%. This rate of implementation has remained fairly constant over the past year as can be seen from the chart below:



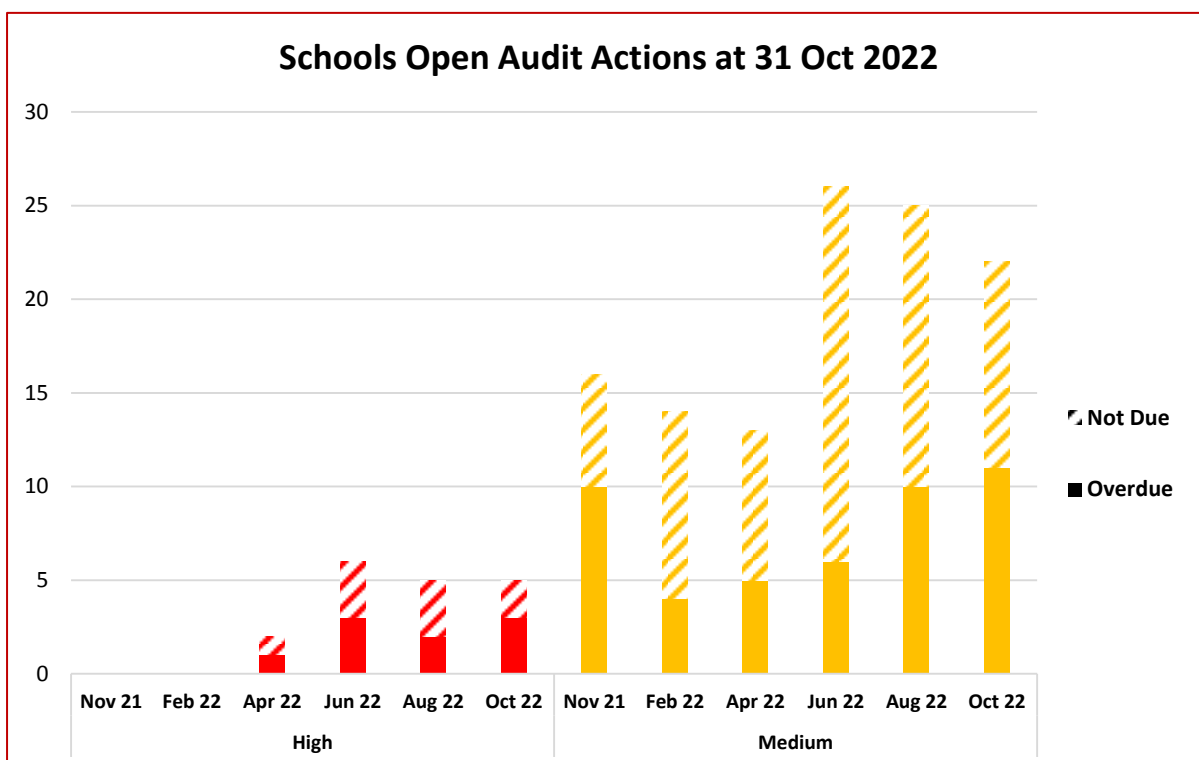
33 actions from high and medium risk findings identified from Corporate audits remain open. Of these, 21 actions (5 high risk and 16 medium risk) were not fully implemented by their original due date and are, therefore, classed as overdue. Overdue actions are shown by the solid coloured bars in the graph below.



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

### Schools' Actions Implementation

At 31 October 2022, five actions from high-risk findings remain open; three of these are overdue. 22 actions from medium risk findings are open, of which 11 are overdue. The following chart summarises progress on schools' open audit actions over the last year.



In line with our escalation policy, overdue schools' actions are regularly notified to the Director of Education.

## Internal Audit Quality Assessment

Performance of the Internal Audit service against agreed Key Performance Indicator (KPI)/quality metrics for 2022/23 to date is:

KPI / Quality Metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	9
Days from receipt of management comments to issue of final report	10	3
Level of satisfaction score with audit work	80%	93%*
% of the audit plan delivered to draft report stage	95% By 31 March	31%

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

## Insurance

### Litigated Successes

The team's key litigated successes in 2022/23 are provided in the table below:

Department/ Service Area	Incident Date	Type of Claim & Claimant Allegation	Outcome	Reserve (£)
Highways	14/04/2019	<b>Public Liability</b> Paving trip	Claim successfully defended at trial	20,225
Parks	07/03/2019	<b>Public Liability</b> Trip on grassed area	Claimant discontinued pre-trial	74,130
Waste	16/04/2020	<b>Motor</b> LBE vehicle hit third party vehicle	Claim successfully defended at trial	11,535
Highways	01/10/2019	<b>Public Liability</b> Paving trip	Claim successfully defended at trial	23,678
				<b>£129,568</b>

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

### Key Performance Indicators (KPIs)

Performance of the Insurance Team against 2022/23 KPIs is summarised below:

KPI / Quality Metric	Target	Average to date
% of new claims responded to within 24 hours	95%	97%
% of other correspondence processed within 10 days	80%	80%
Data accuracy - % of claims data correctly input into insurance database	90%	94%
Repudiation rate	65%	59%

## Significant claims

Current open high value claims (£75k and over) are summarised below:

Incident date	Department/Service Area	Circumstances	Total Reserve (£)
07/02/2021	Property	Fire	660,000
12/09/2021	Property	Escape of water/flood	350,000*
10/01/2018	Highways	Trip - pothole	146,303
11/09/2016	Property	Fire	144,145
22/09/2015	Housing	Trip – steps	136,810
01/04/1983	Highways & Parks	Noise induced hearing loss	110,000
16/04/2018	Fleet	LBE vehicle hit third party vehicle	103,200
01/04/2017	Highways & Trees	Subsidence	100,000
04/03/2019	Highways	Trip - payment	89,342
12/03/2019	Housing	Trip	80,000
19/10/2017	Schools - Primary	Trip – steps from stage	77,678
<b>TOTAL</b>			<b>£1,997,478</b>

\*This claim has a £250 policy excess, the balance of the claim will be paid from insurer funds

## Abuse Claims

Current abuse cases notified to the Insurance Team are summarised in the table below:

Incident year	Department/Service Area	Notification date	Allegations/Circumstances	Total Reserve (£)
2011	Children's Services	21/08/2019	Failure to remove	205,000
2017	Children's Services	19/05/2020	Failure to remove	196,000
2007	Children's Services	10/07/2019	Failure to remove	195,000
2012	Children's Services	02/10/2019	Abuse	175,000
2018	Children's Services	08/07/2019	Abuse	170,000
2007	Children's Services	15/11/2021	Failure to remove	75,000
2016	Children's Services	20/08/2021	Failure to remove	75,000
2017	Children's Services	23/09/2022	Abuse	20,000
2009	Children's Services	27/08/2021	Failure to remove (no formal	10,000

Incident year	Department/ Service Area	Notification date	Allegations/Circumstances	Total Reserve (£)
			claim – disclosure only) Own solicitor's costs only reserved at this stage	
<b>Total</b>				<b>£1,121,000</b>

## Annual Insurance Renewal

We have previously reported on the issues with the insurance market and unfortunately the market continues to be hard (fewer insurers, reduced capacity, higher premiums, more exclusions/conditions). Given this situation it is important for us to present our risks accurately and to provide as much information as possible to insurers.

In view of this, we have already started gathering information ahead of the renewal. This should allow us adequate time to collate all the necessary information and to answer questions put to us by insurers.

According to market information, our premium increase could be in the region of 20%.

As 2023/24 is the final year of our current insurance contract, we will be going out to tender in October 2023. We will start preparation for this process during the final quarter of 2022/23 with a view to obtaining the best possible prices.



## Appendix A: 2022/23 Audit Plan Status

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
<b>CR01 Financial Resilience</b>								
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	-	-	-	-	-	-
<b>CR02 Income Maximisation</b>								
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	Complete	N/A – Grant Certification	-	-	-	-	-
Supporting Families - Oct	In House	Complete	N/A – Grant	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
			Certification					
Supporting Families - Nov	In House	Not started	-	-	-	-	-	-
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	Complete	N/A – Grant Certification	-	-	-	-	-
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	Planning	-	-	-	-	-	-
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	-	-	-	-	-
<b>CR03 Fraud &amp; Corruption</b>								
Members' Ethics	In House	Not started	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Staff Ethical Standards	In House	Fieldwork in progress	-	-	-	-	-	-
Meridian Water Community Chest Grants	In House	Planning	-	-	-	-	-	-
Planning	In House	Not started	-	-	-	-	-	-
Blue Badges	In House	Planning	-	-	-	-	-	-
<b>CR04 Data Management</b>								
Smarter Working - Clear Desk Policy	In House	Not started	-	-	-	-	-	-
Data Governance	PwC	Cancelled						
<b>CR05 Duty of Care</b>								
Passenger Services Operations - Adults	In House	Complete	Reasonable	-	-	2	5	-
Enfield Early Help for All Strategy	In House	Planning	-	-	-	-	-	-
Post 16 Services	In House	Planning	-	-	-	-	-	-
Multi Agency Safeguarding Hub (MASH)	In House	Fieldwork in progress	-	-	-	-	-	-
SEN Commissioning	In House	Fieldwork in progress	-	-	-	-	-	-
Web Content Accessibility Guidelines 2.1 (WCAG 2.1)	PwC	Fieldwork in progress	-	-	-	-	-	-
<b>CR06 Customer Demand</b>								
Complaints and Information	PwC	Planning	-	-	-	-	-	-
<b>CR07 Digital Technology</b>								
Schools Cyber Security	In House	Fieldwork in progress	-	-	-	-	-	-
IT Statutory Compliance	In House	Planning	-	-	-	-	-	-
<b>CR08 Major Incident</b>								
Business Continuity Planning	PwC	Planning	-	-	-	-	-	-
Use of Spreadsheets	PwC	Cancelled						

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Board Reporting	In House	Fieldwork in progress	-	-	-	-	-	-
<b>CR09 Health &amp; Safety</b>								
Corporate Health and Safety Board	In House	Complete	Limited	-	1	4	2	-
Corporate Security Board	PwC	Complete	N/A – Advisory					
<b>CR10 Housing</b>								
Housing Repairs and Maintenance	PwC	Fieldwork in progress	-	-	-	-	-	-
Housing Development Programme Management - Bury Street West	In House	Planning	-	-	-	-	-	-
<b>CR11 Regeneration &amp; Growth</b>								
Governance and Management of a Key Capital Project 1 - Cemetery Project	In House	Cancelled						
Governance and Management of a Key Capital Project 2 - Building Bloqs	In House	Fieldwork in progress	-	-	-	-	-	-
Meridian One Supplier Management	PwC	Planning	-	-	-	-	-	-
Meridian Water: Financial Management of Capital Expenditure	PwC	Fieldwork in progress	-	-	-	-	-	-
<b>CR12 Supply Chain &amp; Contract Management</b>								
PFI Contract Monitoring	PwC	Deferred						
Highways Inspections	In House	Deferred						
DS Procurement	In House	Fieldwork in progress	-	-	-	-	-	-
<b>CR13 Commercial Ventures</b>								
Housing Gateway Limited (HGL) - Disabled Facilities Grant Process	In House	Planning	-	-	-	-	-	-
Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL properties	PwC	Fieldwork in progress	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Energetik	PwC	Fieldwork in progress	-	-	-	-	-	-
<b>CR14 Staffing</b>								
Whistleblowing, Grievances and Disciplinary Procedures	In House	Planning	-	-	-	-	-	-
Culture	PwC	Cancelled						
<b>CR15 Tax</b>								
No audits currently planned against this risk								
<b>CR16 Community Cohesion</b>								
No audits currently planned against this risk								
<b>CR17 Climate Change</b>								
Green Homes Grant	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Waste Services Contract	In House	Complete	Limited	-	2	2	1	-
<b>CR18 Equality, Diversity and Inclusion</b>								
No audits currently planned against this risk								
<b>CR19 Legislation, regulations and standards</b>								
Organisational Governance	PwC	Cancelled						
Supporting Members	In House	Cancelled						
Building Safety	In House	Deferred						
<b>CR20 Financial Management</b>								
Accounts Receivable	PwC	Complete	Substantial	-	-	-	-	-
General Ledger	PwC	Planning	-	-	-	-	-	-
Business Rates Process	In House	Planning	-	-	-	-	-	-
Payroll - Calculations	PwC	Planning	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Financial External Audit Process	PwC	Fieldwork in progress	-	-	-	-	-	-
<b>Other</b>								
Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	In House	Fieldwork in progress	-	-	-	-	-	-
Chace Community School	In House	Complete	Reasonable	-	-	4	7	1
The Latymer School	In House	Fieldwork in progress	-	-	-	-	-	-
Freezywater St George's CE Primary School	In House	Planning	-	-	-	-	-	-
St Andrew's (Enfield) CE Primary School	In House	Planning	-	-	-	-	-	-
St Ignatius College	In House	Planning	-	-	-	-	-	-
West Lea School	In House	Fieldwork in progress	-	-	-	-	-	-
Highfield Primary School	In House	Planning	-	-	-	-	-	-
Carterhatch Infants School	In House	Complete	Reasonable	-	-	3	7	1

## APPENDIX B: Overdue High Risk Actions

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
<b>Chief Executive's Department</b>					
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	<b>Update October 2022</b> a) Implemented b) New system in implementation phase.  <b>Update January 2022</b> a) Implemented b) Current system does not allow for this, engaging with Digital Services 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	<b>Update September 2022</b> 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	31-Oct-2022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
				<p>on what can be extracted manually and reliably reported.</p> <p>c) Implemented.</p>	
<b>Place Department</b>					
Oversight of Montagu LLP	Governance and reporting arrangements are not clear and robust	<p><b>Agreed Action 1.1</b>  We will prepare a procedure document which will outline the governance arrangements in place (including the roles and responsibilities of the different Boards) for Montagu to ensure there is clarity regarding how the Joint Venture Board, the Property Board, Operational Board, Assurance Board and Executive Management Team (EMT) interact with respect to Montagu in terms of:</p> <ul style="list-style-type: none"> <li>- Finance and performance monitoring;</li> <li>- Decision making powers; and</li> <li>- Escalation routes</li> </ul>	31-Aug-2022	<p><b>Update October 2022</b>  The Terms of Reference (ToR's) for various boards have been collated and compared/analysed to ensure that appropriate reporting and escalation routes are all in place. The manner in which Boards interact will be monitored on an ongoing basis to ensure they remain fit for purpose.</p> <p><b>Update August 2022</b>  The project team have supplemented attendance at the main Joint Venture Board with an Operational Board which will monitor all KPI's financial performance and compliance with the Members' Agreement. A further internal Board also provides a forum to discuss upcoming main Joint Venture Board agenda items well in advance to aid the Council's decision making process and facilitate adequate and timely consultation. Escalation of</p>	31-Aug-2022



Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
				appropriate issues to the Property and Assurance Boards remains in place and Terms of Reference are being firmed up. All meetings are minuted and action logs maintained	
<b>Resources Department</b>					
DWP Memorandum of Understanding	Baseline Personnel Security Standard (BPSS) Checks	<p>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.</p> <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>	31-Mar-2022	<p><b>Update October 2022</b></p> <p>a) Implemented</p> <p>b) Implemented</p> <p>c) Progressed. The review with Civica on Demand is in progress.</p>	31-Dec-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><b>Update October 2022</b></p> <p>The procedures were compiled in March 2022 and will be reviewed in March 2023.</p>	31-Mar-2023