

London Borough of Enfield

General Purposes Committee

19 January 2023

Subject:	Audit and Risk Management Service Progress Update
Cabinet Member:	Cllr Tim Leaver, Cabinet Member for Finance & Procurement
Executive Director:	Terry Osborne, Director of Law and Governance
Key Decision:	No

Purpose of Report

1. The Audit and Risk Management Service Progress Update Report at 30 November 2022 (**Annex A**) summarises:
 - the results of the work that the Audit and Risk Management Service has undertaken during the period 1 April 2022 to 30 November 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.

Proposal

- The General Purposes Committee is recommended to note the work completed by the Audit and Risk Management Service during the period 1 April 2022 to 30 November 2022 and the key themes and outcomes arising from this work.

Reason for Proposal

2. 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

3. 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

4. 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

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

Background

6. 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.
7. 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.
8. The Internal Audit Plan for 2022/23 was agreed by the General Purposes Committee on 3 March 2022.
9. **Annex A** summarises the work completed by the Audit and Risk Management Service between 1 April 2022 and 30 November 2022.

Main Considerations for the Council

10. 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.
11. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work.

Safeguarding Implications

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

Public Health Implications

13. 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

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

Environmental and Climate Change Considerations

15. 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

16. 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

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

Financial Implications

18. 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’.
19. 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:
- 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.
 - 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.
20. 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

21. 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.

22. 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.

Workforce Implications

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

Property Implications

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

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

Date of report: 9 January 2023

Appendices

Annex A: Audit and Risk Management Service Progress Update

Background Papers

None



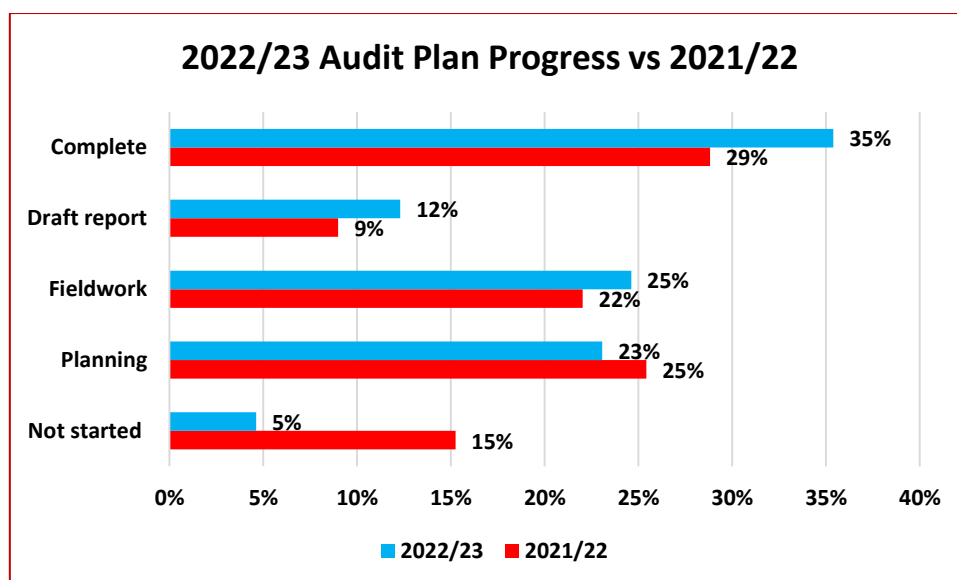
Audit and Risk Management Service Progress Update 30 November 2022

Internal Audit

2022/23 Internal Audit Plan

During the period 1 April 2022 to 30 November 2022, the Internal Audit team has commenced 62 assignments (95% of the plan) of which 23 (35%) have been completed. For the same period in 2021, 50 audits (85%) had commenced and 17 (29%) 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, 18 audits have been cancelled, and 13 audits have been added.

The cancelled audits are:

Corporate Risk Reference	Department	Audit	Reason for Cancellation
CR02	Resources	Education Funding	This priority 2 audit was cancelled to align the internal audit plan to available resource.
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.
CR02	People	Supporting Families - Nov	Cancelled at client request. Sample to be included in December 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.
CR04	Cross Cutting	Smarter Working Policy	Audit cancelled to align plan to resources available.
CR05	People	Enfield Early Help for All Strategy	In preparation for a bid to the Department for Education linked to Early Help, the Council has recently reviewed the early help strategic governance with partners. As a result a higher priority audit has been added to the plan and this priority 2 audit has been cancelled.
CR05	People	Post 16 Services	Agreed with the Director of Education to defer to 2023/24, pending delayed announcements from the Department for Education regarding defunded courses.
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

Corporate Risk Reference	Department	Audit	Reason for Cancellation
			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.
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.
Other	Schools	Freezywater St George's CE Primary School.	Due to the absence of key staff at the school, this audit has been deferred to 2023/24

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

Corporate Risk Reference	Department	Audit	Description
--------------------------	------------	-------	-------------

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
CR04	People	Youth Justice Re-offending Rates	Requested by Executive Director, People
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 Repayments and Connection Timelines	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

23 audits have been completed to 30 November 2022:

Corporate Risk Reference	Department	Audit	Assurance Level
CR02	Place	Parking Contract	Limited
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

Corporate Risk Reference	Department	Audit	Assurance Level
Other	Schools	Carterhatch Infants School	Reasonable
CR11	Place	Meridian Water: Financial Management of Capital Expenditure	Substantial
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:

Parking Contract

The audit was designed to provide assurance that appropriate controls are in place and are working effectively around the delivery of contracted services and the reconciliation of income from the current parking contract.

During this audit we identified: **1 high risk** and **3 medium risk** findings. This has resulted in an overall **Limited** assurance opinion.

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

1. No checks had been undertaken on charges invoiced for CCTV, notice processing and cashless parking (c.£100k monthly). We were unable to confirm any checks had been carried out on civil enforcement officer costs due to sample checks being undocumented (c.£120k monthly).

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

1. Performance reporting was not undertaken in line with the Council's contract procedure rules nor escalated to senior management. Operational management meeting notes did not provide sufficient information on discussions and actions agreed.
2. Liquidated damages for 2020/21 were unclaimed, and no penalties had been imposed in relation to underperformance. We were advised that this was in lieu of additional services provided by the contractor
3. Although procedure notes were in place, they were not comprehensive, nor version controlled. The procedure notes hadn't been reviewed since 2018. Also, there is no process map in place detailing clear roles and responsibilities.

Recycling Waste Services Contract

At the last meeting Committee meeting, an update on the action implementation progress from the Recycling Waste Services Contract was requested. All actions have been implemented pending validation by the Internal Audit team.

Progress is summarised below:

Finding Title	Risk Category	Agreed Action	Original Due Date	Status
Contract Reporting	High	1.1 The Service will continue working with Procurement to formalise and improve the contract management processes in place and will ensure that: - All required data, outlined in schedule 7 of the contract, is received in full, as and when applicable, and is appropriately retained. - In the event that any of the agreed information is no longer relevant, this will be agreed and documented. - A current Service Continuity Plan is obtained. - Performance meetings, held between the Council and the contractor, are minuted and circulated to relevant personnel.	31-Dec-2022	Complete pending validation

Finding Title	Risk Category	Agreed Action	Original Due Date	Status
Invoice Checking Processes	High	<p>2.1 The quarterly invoice for January to March 2022 will be reviewed to identify where the overcharge was made and to ensure future checks are appropriately robust.</p> <p>2.2 The internal PayMech process document will be updated to reflect:</p> <ul style="list-style-type: none"> - The current working practices in operation. - The most up to date processing and disposal rates received. - A second officer will be trained in the process to ensure other potential over/under charges do not go unnoticed in the future. - This process document will be reviewed annually, or when there is a change in circumstances, and will be included as a part of the service procedure document (see finding 3). 	31-Dec-2022	Complete pending validation
Performance Management Checks	Medium	<p>3.1 Performance management checks in operation will be documented and added to service procedure notes, specifically including:</p> <ul style="list-style-type: none"> -The agreed sample quantity for the checking of accepted/ rejected loads. -Ensuring that the monthly tip ticket to tonnage report checks are signed off by the responsible officer and then independently reviewed. -The sample checks undertaken by the contractor and how Gravimetric data is monitored and used by the Council. 	31-Dec-2022	Complete pending validation
Rejected Load Inspections	Medium	<p>4.1 The changes to the contract will be agreed and documented. The new rejected load processes, including any on site spots checks, will be included in the service procedure document (see finding 3).</p>	31-Dec-2022	Complete pending validation
Waste Services Trend Analysis	Low	<p>5.1 Data analysis will be enhanced to monitor trends more regularly to establish whether there are peaks and/or trends over a period of time, or patterns in particular areas, that relate to the increase in contaminated waste.</p> <p>5.2 This trend analysis will be used to assist the medium and long term improvements plans that are currently in operation.</p>	31-Dec-2022	Complete pending validation

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 30 November 2022, the implementation rate (12-month rolling basis) for actions from high risk findings is 82% and for medium risk findings is 81%.

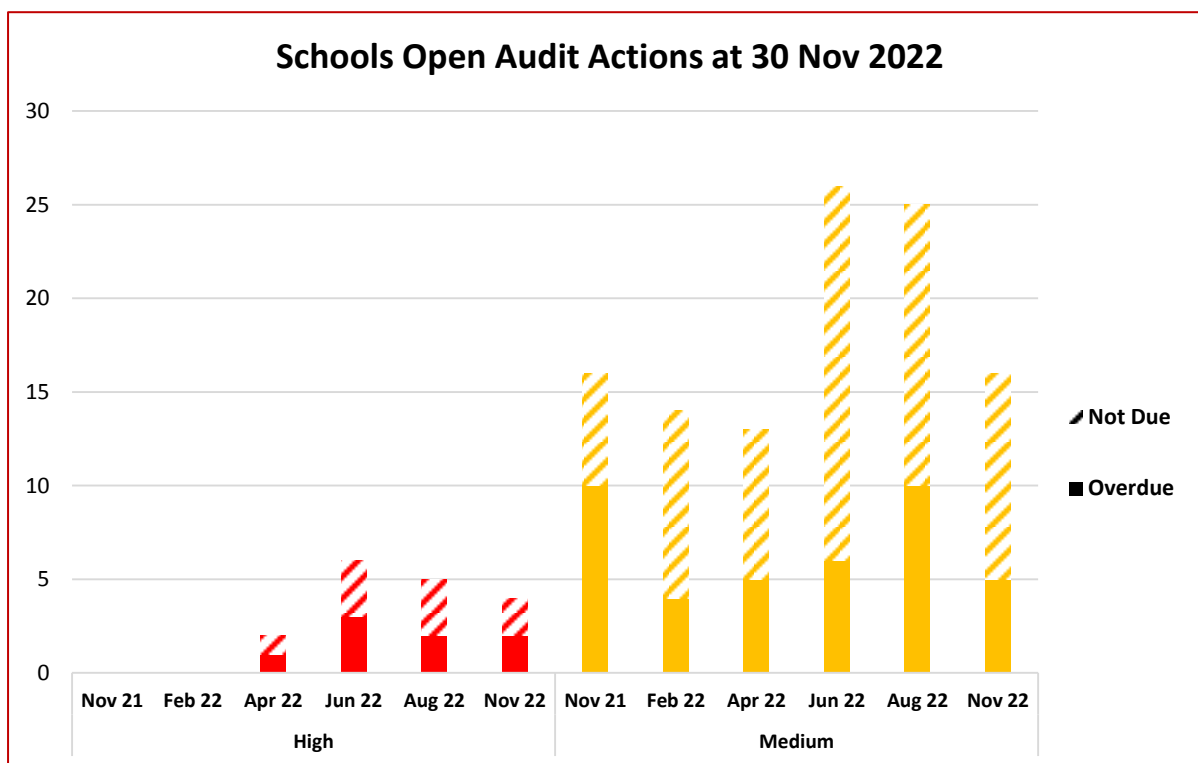
36 actions from high and medium risk findings identified from corporate audits remain open. Of these, 21 actions (4 high risk and 16 medium risk) were not fully implemented by their original due date and are, therefore, classed as overdue. Overdue actions are shown by the solid coloured bars in the graph below.



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

Schools' Actions Implementation

At 30 November 2022, four actions from high-risk findings remain open; two of these are overdue. 16 actions from medium risk findings are open, of which 7 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	13
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	48%

* 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.

Counter Fraud

Savings Identified

As at 30 November 2022, the Counter Fraud team has identified savings of **£1.7m**, 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 30 November 2022, the CFT has identified detected and prevented savings of **£1.44m** 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 30 November 2022

Fraud Type	Detected (£)	Prevented (£)
Right to Buy		900,299
National Fraud Initiative – Single Person Discounts	284,434	
National Fraud Initiative – Student Matches	62,227	
Financial Investigations)	45,548	
Business Grants	70,810	
Business Rates	32,546	
Housing Benefit	11,264	
No Recourse to Public Funds		26,667
Council Tax Reduction Scheme & Discounts	6,317	
Theft	2,289	
Benefit Penalties	294	
Sub-totals	515,729	926,966
Total	£1,442,695	

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 30 November 2022

Fraud Type	Annual Target	YTD Target November 2022	Actual November 2022	Variance	Notional Savings **
Council Properties Recovered	75	50	6	(44)	£252,000
TA / HA Properties Recovered	25	17	4	(13)	£10,000
Overall *	100	67	10	(57)	£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 30 November 2022

Fraud Type	Opened	Closed
Business Rates (incl. grants)	19	10
Council Tax	3	2
Employee	9	4
Financial Investigations	1	4
Housing – household amendments	15	14
Housing – Right to Buy	43	52
Housing – succession applications	23	26
Housing – temporary accommodation	-	1
Housing – tenancy issues	35	31
No Recourse to Public Funds	8	8
Miscellaneous	5	1
Personal Budgets	1	2
Procurement	2	-
Schools	-	-
Totals	164	155

National Fraud Initiative, Fraud Hub and Tenancy Fraud Pilot

We have recently submitted the Council's data that will be matched against other Councils' records to identify cases of potential fraud as part of the mandatory National Fraud Initiative (NFI) exercise that is co-ordinated every two years by the Cabinet Office. Results will be returned in Q4.

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 benefit overpayments to the value of £62k.

We also subscribe 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).

Work is continuing on the pension and blue badge matches against deceased persons records that the hub has generated; this has allowed us to update our records regarding 200 blue badge holders who have been confirmed as deceased.

As previously reported, Enfield Council is one of only 15 organisations nationally who have been selected to participate in a Housing Tenancy Fraud Pilot. The initial results of the matching have been received; this identified over 1,500 tenancies that have been designated as high-risk although the Counter Fraud Team is working with NFI to further refine these results.

Undeclared Secondary Employment

The Counter Fraud Team have been involved with a small number of cases where employees working remotely have taken undeclared, additional employment.

Those employees identified have all either resigned or had their employment terminated on discovery of the undeclared work.

This is an emerging risk area with the move to remote working and although the National Fraud Initiative will help identify employees who have undeclared employment with another local authority, the Counter Fraud Team are also undertaking a pro-active exercise designed to identify employees with undeclared second jobs.

A London-wide initiative is planned for 2023/24 to identify agency workers who may be working for more than one employer.

International Fraud Awareness Week 2022

Between 14 and 18 November, the Counter Fraud Team hosted a series of online Lunch and Learn sessions for staff to mark International Fraud Awareness Week 2022.

This year's theme was how to stay Fraud Aware in the workplace and at home, and the five sessions covered the topics of multiple working, procurement fraud, identity fraud, cyber fraud and insurance fraud.

The opportunity was also taken to publicise the Council's whistleblowing arrangements for staff wishing to report fraud in confidence.

The sessions were well-attended and generated positive feedback for the team.

Public Finance Awards 2022 Winners

Having been shortlisted in the category of Outstanding Fraud Detection and Recovery at the Public Finance Awards for the second year running, the Counter Fraud Team's joint submission with the Waltham Forest Anti-Fraud Team was awarded first place in this category at the awards ceremony that took place on 29 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	Draft report issued	-	-	-	-	-	-
ContrOcc - Lessons Learnt	In House	Fieldwork in progress	-	-	-	-	-	-
Land/Property Disposals	PwC	Planning	-	-	-	-	-	-
Economic Strategy	PwC	Planning	-	-	-	-	-	-
Transformation – Income and Debt Programme	In House	Draft report issued	-	-	-	-	-	-
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	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	Cancelled						
Supporting Families - Dec	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Supporting Families - Jan	In House	Cancelled						
Supporting Families - Feb	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Public Health Grant	In House	Complete						
Bus Service Operators Grant	In House	Cancelled						
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	Cancelled						
Parking Contract	In House	Complete	Limited	-	1	3	-	-
Culture Recovery Fund III	In House	Complete	N/A – Grant Certification	-	-	-	-	-
Education Funding	In House	In House	Cancelled					
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	PwC	Planning	-	-	-	-	-	-

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	Fieldwork in progress	-	-	-	-	-	-
Planning	In House	Planning	-	-	-	-	-	-
Blue Badges	In House	Planning	-	-	-	-	-	-
CR04 Data Management								
Local Youth Justice Re-Offending Rates	In House	Planning	-	-	-	-	-	-
Smarter Working - Clear Desk Policy	In House	Cancelled						
Data Governance	PwC	Cancelled						
CR05 Duty of Care								
Passenger Services Operations - Adults	In House	Complete	Reasonable	-	-	2	5	-
Enfield Early Help for All Strategy	In House	Cancelled						
Post 16 Services	In House	Cancelled						
Multi Agency Safeguarding Hub (MASH)	In House	Draft report issued	-	-	-	-	-	-
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	Fieldwork in progress	-	-	-	-	-	-
IT Statutory Compliance	In House	Planning	-	-	-	-	-	-
CR08 Major Incident								
Business Continuity Planning	PwC	Planning	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
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	-
Corporate Security Board	PwC	Complete	N/A – Advisory	-	-	-	-	-
CR10 Housing								
Housing Repairs and Maintenance	PwC	Fieldwork in progress	-	-	-	-	-	-
Housing Development Programme Management - Bury Street West	In House	Planning	-	-	-	-	-	-
CR11 Regeneration & Growth								
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	Draft report issued	-	-	-	-	-	-
Meridian Water: Financial Management of Capital Expenditure	PwC	Complete	Substantial	-	-	-	-	-
CR12 Supply Chain & Contract Management								
PFI Contract Monitoring	PwC	Deferred						
Highways Inspections	In House	Deferred						
DS Procurement	In House	Fieldwork in progress	-	-	-	-	-	-
CR13 Commercial Ventures								
Housing Gateway Limited (HGL) - Disabled Facilities Grant Process	In House	Planning	-	-	-	-	-	-
Housing Gateway Limited (HGL) - Suitability	PwC	Draft report issued	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Assessment Process for HGL properties								
Energetik	PwC	Fieldwork in progress	-	-	-	-	-	-
CR14 Staffing								
Whistleblowing, Grievances and Disciplinary Procedures	In House	Fieldwork in progress	-	-	-	-	-	-
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	Complete	Limited	-	2	2	1	-
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	Cancelled						
Building Safety	In House	Deferred						
CR20 Financial Management								
Accounts Receivable	PwC	Complete	Substantial	-	-	-	-	-
General Ledger	PwC	Fieldwork in progress	-	-	-	-	-	-
Business Rates Process	In House	Planning	-	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks	Advisory Risks
Payroll - Calculations	PwC	Planning	-	-	-	-	-	-
Financial External Audit Process	PwC	Draft report issued	-	-	-	-	-	-
Other								
Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	In House	Draft report issued	-	-	-	-	-	-
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	Cancelled						
St Andrew's (Enfield) CE Primary School	In House	Fieldwork in progress	-	-	-	-	-	-
St Ignatius College	In House	Planning	-	-	-	-	-	-
West Lea School	In House	Fieldwork in progress	-	-	-	-	-	-
Highfield Primary School	In House	Fieldwork in progress	-	-	-	-	-	-
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
Chief Executive's Department					
Recruitment	Monitoring & Reporting-Management Information	<p>We will:</p> <ul style="list-style-type: none"> 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	<p>Update September 2022</p> <p>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.</p> <p>c) Implemented.</p>	31-Oct-2022
Place Department					
Oversight of Montagu LLP	Governance and reporting arrangements are not clear and robust	<p>Agreed Action 1.1</p> <p>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</p>	31-Aug-2022	<p>Update October 2022</p> <p>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</p>	31-Dec-2022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		with respect to Montagu in terms of: - Finance and performance monitoring; - Decision making powers; and - Escalation routes		purpose.	
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. b) The outcome of these checks will be retained and copied to the Digital Services systems administrators. 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.	31-Mar-2022	Update October 2022 a) Implemented b) Implemented c) Progressed. The review with Civica on Demand is in progress.	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	Update October 2022 The procedures were compiled in March 2022 and will be reviewed in March 2023.	31-Mar-2023