



## London Borough of Enfield

<b>Report Title</b>	2023-24 Internal Audit Charter and 2023-24 Internal Audit Plan
<b>Report to</b>	General Purposes Committee
<b>Date of Meeting</b>	16 March 2023
<b>Cabinet Member</b>	Cllr Tim Leaver, Cabinet Member for Finance and Procurement
<b>Directors</b>	Terry Osborne, Director of Law & Governance
<b>Report Author</b>	Gemma Young, Head of Internal Audit & Risk Management Gemma.Young@Enfield.gov.uk
<b>Wards affected</b>	All
<b>Classification</b>	Part I Public

### Purpose of Report

1. In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to:
  - regularly review the Internal Audit Charter and to present this to the General Purposes Committee for review and approval
  - establish risk based plans to determine the priorities of the Internal Audit activity and to present these to the General Purposes Committee for review and approval.

### Recommendations

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| <ol style="list-style-type: none"><li>I. Agree the 2023-24 Internal Audit Charter</li><li>II. Agree the 2023-24 Internal Audit Plan</li></ol> |
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**Appendices**

**Appendix A:** 2023-24 Draft Internal Audit Charter

**Appendix B:** 2023-24 Draft Internal Audit Plan

**Background Papers**

None

**CE22-039**

# London Borough of Enfield Draft Internal Audit Charter January 2023

## Purpose and mission

The purpose of London Borough of Enfield's Internal Audit team is to provide independent, objective assurance and consulting services designed to add value and improve the London Borough of Enfield's operations. The mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The Internal Audit team helps the London Borough of Enfield accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

## Standards for the Professional Practice of Internal Auditing

The Internal Audit team will govern itself by adherence to the Public Sector Internal Audit Standards and to the mandatory elements of The Institute of Internal Auditors' (IIA) International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The Head of Internal Audit and Risk Management will report periodically to senior management and the General Purposes Committee regarding the Internal Audit team's conformance to the Code of Ethics and the Standards.

## Authority

The Head of Internal Audit and Risk Management will report functionally to the General Purposes Committee and administratively (i.e. day-to-day operations) to the Director of Law and Governance. To establish, maintain, and assure that the London Borough of Enfield's Internal Audit team has sufficient authority to fulfil its duties, the General Purposes Committee will:

- Endorse the Internal Audit team's charter.
- Endorse the risk-based internal audit plan.
- Endorse the Internal Audit team's budget and resource plan.
- Receive communications from the Head of Internal Audit and Risk Management on the internal audit team's performance relative to its plan and other matters.
- Approve the remuneration of the Head of Internal Audit and Risk Management on a contingency basis, for example due to a proposed change in grade or restructure.
- Make appropriate inquiries of management and the Head of Internal Audit and Risk Management to determine whether there is inappropriate scope or resource limitations.

The Head of Internal Audit and Risk Management will have unrestricted access to, and communicate and interact directly with, the General Purposes Committee, including in private meetings without management present where necessary.

The General Purposes Committee authorises the Internal Audit team to:

- Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from the necessary personnel of the London Borough of Enfield, as well as other specialised services from within or outside the London Borough of Enfield, in order to complete the engagement.

## **Independence and objectivity**

The Head of Internal Audit and Risk Management will ensure that the Internal Audit team remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the Head of Internal Audit and Risk Management determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for the London Borough of Enfield or its legal entities.
- Initiating or approving transactions external to the Audit and Risk Management Service
- Directing the activities of any London Borough of Enfield employee not employed by the Audit and Risk Management Service except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the Head of Internal Audit and Risk Management has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

The Head of Internal Audit and Risk Management will confirm to the General Purposes Committee, at least annually, the organisational independence of the Internal Audit team.

The Head of Internal Audit and Risk Management will disclose to the General Purposes Committee any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

### **Scope of internal audit activities**

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the General Purposes Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for the London Borough of Enfield. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of the London Borough of Enfield's strategic objectives are appropriately identified and managed.
- The actions of the London Borough of Enfield's officers, employees, and contractors are in compliance with the London Borough of Enfield's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programmes are consistent with established goals and objectives.
- Operations or programmes are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the London Borough of Enfield.
- Information and the means used to identify, measure, analyse, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

The Head of Internal Audit and Risk Management will report periodically to senior management and the General Purposes Committee regarding:

- The Internal Audit team's purpose, authority, and responsibility.
- The Internal Audit team's plan and performance relative to its plan.
- The Internal Audit team's conformance with the Public Sector Internal Audit Standards and The IIA's Code of Ethics and Standards, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by the General Purposes Committee.
- Results of audit engagements or other activities.
- Resource requirements.
- Any response to risk by management that may be unacceptable to the London Borough of Enfield.

The Head of Internal Audit and Risk Management also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The Internal Audit team may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided the Internal Audit team does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

## Responsibility

The Head of Internal Audit and Risk Management has the responsibility to:

- Submit, at least annually, to senior management and the General Purposes Committee a risk-based internal audit plan for review and approval.
- Communicate to senior management and the General Purposes Committee the impact of resource limitations on the internal audit plan.
- Review and adjust the internal audit plan, as necessary and appropriate, in response to changes in the London Borough of Enfield's business, risks, operations, programmes, systems, and controls.
- Communicate to senior management and the General Purposes Committee any significant interim changes to the internal audit plan.
- Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the General Purposes Committee any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure the Internal Audit team collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Internal Audit Charter.
- Ensure trends and emerging issues that could impact the London Borough of Enfield are considered and communicated to senior management and the General Purposes Committee as appropriate.
- Ensure emerging trends and successful practices in internal auditing are considered.
- Establish and ensure adherence to policies and procedures designed to guide the Internal Audit team.
- Ensure adherence to the London Borough of Enfield's relevant policies and procedures unless such policies and procedures conflict with the Internal Audit Charter. Any such conflicts will be resolved or otherwise communicated to senior management and the General Purposes Committee.
- Ensure conformance of the Internal Audit team with the Standards, with the following qualification:
  - If the Internal Audit team is prohibited by law or regulation from conformance with certain parts of the Standards, the Head of Internal Audit and Risk Management will ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.

## Quality assurance and improvement programme

The Internal Audit team will maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit team's activity. The programme will include an evaluation of the Internal Audit team's conformance with the Standards. The programme will also assess the efficiency and effectiveness of the Internal Audit team's and identify opportunities for improvement.

The Head of Internal Audit and Risk Management will communicate to senior management and the General Purposes Committee on the Internal Audit team's quality assurance and

improvement programme, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside the London Borough of Enfield.

**Signatures**

Head of Internal Audit and Risk Management | Date

General Purposes Committee Chair | Date

Director of Law and Governance | Date

# 2023-24 Draft Internal Audit Plan

## Introduction

The Public Sector Internal Audit Standards (PSIAS) require the chief audit executive (who in the London Borough of Enfield is the Head of Internal Audit and Risk Management) to determine the priorities of the internal audit activity from a risk based plan which is consistent with the Council's goals.

Internal audit work is planned to support the goals of the Council from an objective assessment of the system of internal controls. The aim is to provide assurance to the General Purposes Committee, Director of Law and Governance, the Assurance Board and other senior managers that an appropriate system of internal control is in place to mitigate key risks that may impact on the achievement of the Council's services and priorities.

Whilst it is management's responsibility to develop and maintain a sound system of internal control, and to prevent and detect fraud, bribery and corruptions, the overall aim of internal audit work is to seek out areas requiring improvement and to recommend solutions that will enable the Council to better achieve its objectives. Therefore, the planning approach is based on achieving coverage over a reasonable period of time, of the Council's main risks and core processes where there is a reasonable expectation of detecting significant control weakness and fraud.

## Our Approach to Developing the 2023-24 Internal Audit Plan

In line with the PSIAS, the 2023-24 Internal Audit Plan has been formulated using a risk based approach. The Corporate Risk Register and other risk registers have been reviewed and Executive Directors, Directors and Departmental Management Teams have been consulted to ascertain key concerns.

As well as reviewing internal risk registers, the audit plan was developed taking into consideration various horizon scanning documents including:

- Risk in Focus 2023 - this annual report is based on surveys and roundtable discussions with chief audit executives across 14 European Institutes of Internal Auditors and identifies what this group sees as the key risks facing organisations
- Public Interest Reports and similar documents issued during the past 2 years highlighting areas for improvement in the sector
- Local Authority Chief Auditors Network horizon scanning presented by Mazars
- World Economic Forum Global Risks Report
- PwC's Risk Radar

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

We then sought to assess the audit requirement taking into consideration:

- The impact or likelihood of the risk identified

- The timing of and findings from previous audit work and other known sources of assurance, as an indication of management control, along with the occurrence or likelihood of change
- The extent of review by other review bodies and assurance providers.

## Summary of the Draft 2023-24 Internal Audit Plan

The draft 2023-24 Internal Audit Plan has identified 49 audits covering 16 of the 19 risks identified on the Corporate Risk Register. The corporate risks with no associated audits are:

- CR08 Major Incident
- CR11 Regeneration and Growth
- CR17 Tax

CR08 and CR11 are high risk areas. However, we believe that the audits undertaken in these areas over the last 3 years (CR08 – 2; CR11 – 6) give us sufficient assurance to be comfortable with not including these areas in 2023-24.

47% of audits in the 2023-24 Internal Audit Plan are focused on high risk areas identified in the Corporate Risk Register and 37% on medium risk areas. The remaining audits in the Plan are focused on:

- Schools (7 audits)
- Accounts for the Mayor’s charity (1 audit)

Due to its nature, the schools’ audit programme covers a number of areas in the Corporate Risk Register. Therefore, it has not been possible to allocate schools against individual risk areas.

The total number of audit days required to deliver the 2023-24 Internal Audit Plan is 795 days. The following table summarises this by Department:

Department	Number of Planned Audit Days		Number of Planned Audits	
	2023-24	2022-23	2023-24	2022-23
Chief Executive’s (CEX)	80	70	4	5
Cross Cutting	125	160	7	12
Commercial Ventures	40	30	2	2
People (excl. schools)	100	125	10	18
Schools	70	80	7	8
Place	240	175	12	12
Resources	140	185	7	13
<b>Total</b>	<b>795</b>	<b>825</b>	<b>49</b>	<b>70</b>

From the table, both the number of planned audits and the number of audit days have significantly reduced over the 2022-23 plan.

Reasons for this are:

- The number of days allocated to each standard audit has been increased from 15 in 2022-23 to 20 in 2023-24. This is primarily due to the increasing complexity of the Council’s activities.

- To build in sufficient capacity for urgent requests that occur during the year.
- To build in capacity for making improvements to the Service especially in view of CIPFA's recent comments that the Council's Internal Audit function is "light where it should be heavy".
- The difference in People audits looks disproportionately high but this is influenced by the Supporting Families audits reducing to quarterly in 2023-24 from monthly in 2022-23.

To continue developing our internal audit offering and to stay aligned with forward thinking within the industry, we will look to drive improvements by developing:

- A new approach to how we report the results of our audits
- An assurance map incorporating key risk indicators
- An Internal Audit and Risk communications plan

## Other Considerations

The Audit and Risk Management Service is conscious of the significant pressure on resources that the Council faces. This Plan has been developed with this in mind and, wherever possible, the Internal Audit team will provide support to management by looking to identify potential inefficiencies and making recommendations for fewer but smarter controls.

As in previous years, it is our intention to deliver the Plan using a combination of in-house and co-sourced auditors (PwC) within the available budget for the Service.

Internal audit work to achieve the Plan will be undertaken to evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach. This activity assists the organisation to maintain effective controls by evaluating their adequacy and effectiveness and by promoting continuous improvement. The principles underpinning the Council's internal audit approach are summarised in the Internal Audit Charter.

The Plan needs to be flexible to enable a responsive service in the face of changing risks and priorities that may impact on the Council's services. Therefore, it should be recognised that planned audits and their scope may need to be adjusted in response to changes in the Council's business, risks, operations, systems, and controls as the year progresses. Where such changes are required, details will be reported to the Assurance Board and to the General Purposes Committee.

To allow this flexibility, we assign an Audit Priority to each audit. These priorities numbered 1 – 3, indicate which audits must be delivered even in light of changing circumstances and the prioritisation of the others. A table outlining the prioritisation is given at the foot of the Plan.

The Value Chain Analysis and the draft 2023-24 Internal Audit Plan, including the potential scope for each audit, follow below.

## Value Chain Analysis

# INVESTING IN ENFIELD

## Priorities

Clean and green places

Strong, healthy and safe communities

Thriving children and young people

More and better homes

An economy that works for everyone

## Principles

Fairer Enfield

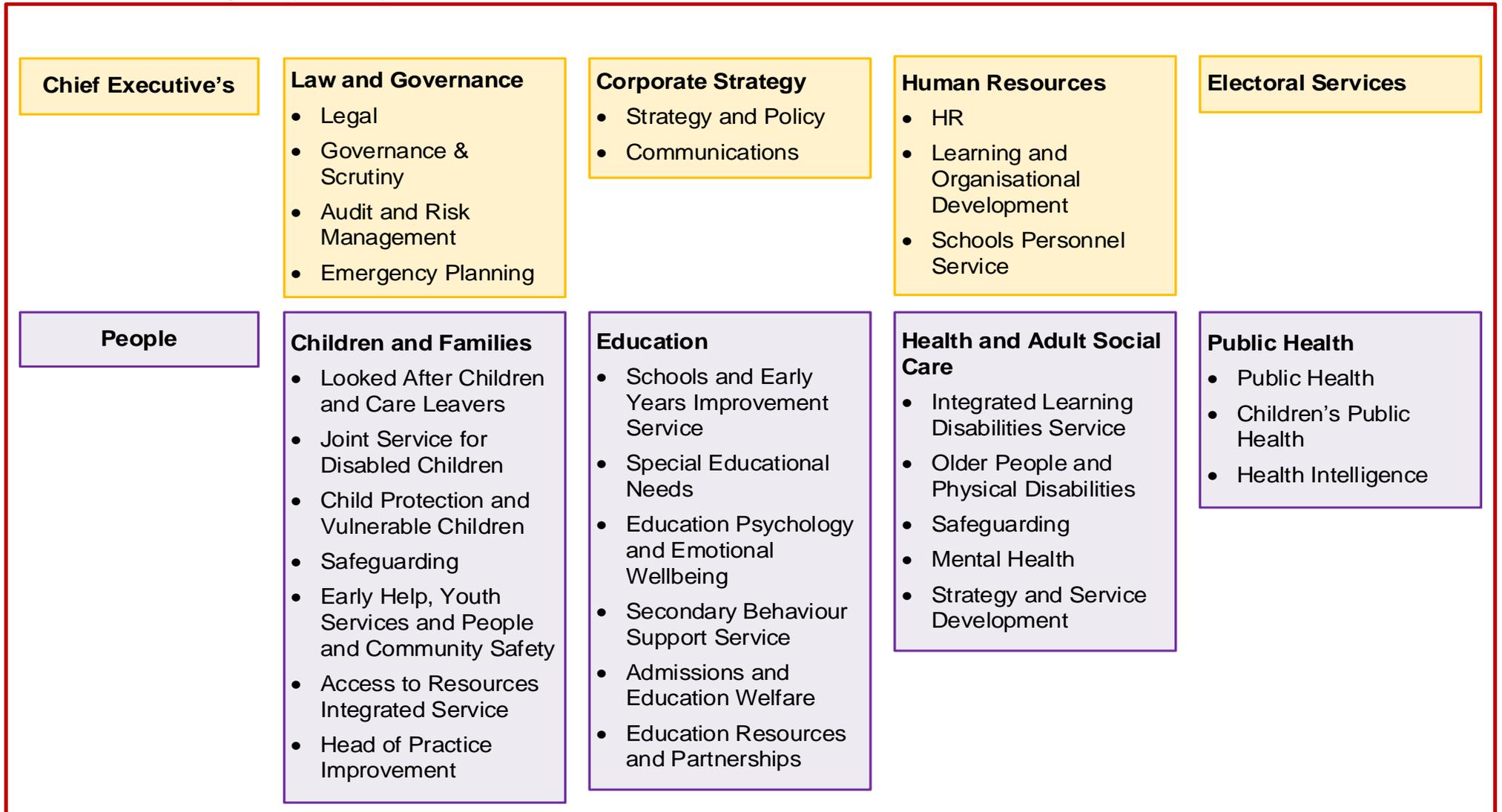
Accessible and responsive services

Financial resilience

Collaboration and early help

Climate conscious

## Value Chain Analysis (cont'd)



## Value Chain Analysis (cont'd)

## Place

### Development

- Meridian Water
- Build the change
- Strategic property development
- Property information
- Operational property
- Asset management
- CMFM
- Programme Management

### Housing & Regeneration

- Housing advisory service
- Council housing management
- Investment & resident safety
- Repairs & ERD
- Regeneration & growth
- Housing development
- Private housing solutions

### Planning & Growth

- Strategic planning & design
- Development management
- Operational support & land charges
- Building control
- Planning enforcement & commercial nuisance
- Planning decisions

### Environment & Operational Services

- Climate action & sustainability
- Parking services
- Public realm
- Licensing & regulatory services
- Parks, open spaces & leisure
- Traffic & transportation
- Highway services
- Healthy streets

## Resources

### Corporate Finance

- Finance business partnering
- Chief accountant
- Exchequer services
- Finance transformation

### Capital and Commercial

- Capital, HRA & projects
- Pensions and treasury
- Procurement services

### Transformation

### Customer Experience

- Financial assessments
- Income collection
- Customer solutions
- Schools traded services
- Community hubs

### Digital Data & Technology

- Strategic portfolio and projects
- DS Operations
- Service management and governance
- DS technical security
- Enterprise architecture and design

## Value Chain Analysis (cont'd)

Number of audits conducted against each corporate risk over the last 3 and 5 years (up to and including 22/23 audit plan)

<b>CR01</b> <b>Financial Resilience</b> 3 Years - 10 5 years - 12	<b>CR02</b> <b>Income Maximisation</b> 3 Years - 45 5 years - 72	<b>CR03</b> <b>Fraud &amp; Corruption</b> 3 Years - 9 5 years - 11	<b>CR04</b> <b>Data Management</b> 3 Years - 7 5 years - 11	<b>CR05</b> <b>Duty of Care</b> 3 Years - 12 5 years - 24	<b>CR06</b> <b>Customer Demand</b> 3 Years - 2 5 years - 6	<b>CR07</b> <b>Digital Technology</b> 3 Years - 8 5 years - 13
<b>CR08</b> <b>Major Incident</b> 3 Years - 2 5 years - 2	<b>CR09</b> <b>Health &amp; Safety</b> 3 Years - 2 5 years - 4	<b>CR10</b> <b>Housing</b> 3 Years - 6 5 years - 11	<b>CR11</b> <b>Regeneration &amp; Growth</b> 3 Years - 6 5 years - 15	<b>CR12</b> <b>Supply Chain &amp; Contract Management</b> 3 Years - 5 5 years - 10	<b>CR13</b> <b>Commercial Ventures</b> 3 Years - 6 5 years - 14	<b>CR14</b> <b>Staffing</b> 3 Years - 3 5 years - 3
<b>CR15</b> <b>Tax</b> 3 Years - 1 5 years - 3	<b>CR16</b> <b>Community Cohesion</b> 3 Years - 1 5 years - 1	<b>CR17</b> <b>Climate Change</b> 3 Years - 4 5 years - 4	<b>CR18</b> <b>Equality, Diversity &amp; Inclusion</b> 3 Years - 1 5 years - 3	<b>CR19</b> <b>Financial Management</b> 3 Years - 12 5 years - 23	<b>Other, incl schools &amp; Mayor's Accounts</b> 3 Years - 30 5 years - 55	

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
<b>CR01 Financial Resilience</b>						
Chief Executive's	Insurance	To provide assurance that appropriate governance, third party working and claims handling controls are in place and are working well	SHSC	Q1	1	20
<b>CR02 Income maximisation</b>						
Resources	Treasury Management	To provide assurance that governance and controls are in place to ensure appropriate investments are made in accordance with policy and that loans are managed effectively	ALL	Q4	1	20
Resources	Social Care Debt Collection	To provide assurance that appropriate governance and controls are in place to ensure all social care debt is identified and collected on a timely basis	ALL	Q1	1	20
Resources	Education Funding	To confirm that that the Section 151 officer receives adequate assurance that Dedicated Schools Grant (DSG) is spent in accordance with the stated conditions of the grant	TCYP	Q3	1	20
Place	Non-residential Licensing	To provide assurance that appropriate governance and controls are in place to ensure licensing services are working well. This review	EWE	Q2	2	20

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
		will include ensuring that licence breaches are identified and that appropriate enforcement action is taken				
Place	Planning Enforcements	Follow up to the 2020-21 Planning Enforcement audit.	MBH	Q2	1	20
People	Bus Service Operator's Grant	To confirm that grant monies are spent in accordance with the grant terms and conditions	SHSC	Q2	1	3
People	Supporting Families - Q1	To provide assurance for Department for Levelling Up, Housing and Communities (DLUCH) purposes that claims are legitimate	SHSC	Q1	1	3
People	Supporting Families - Q2	To provide assurance for DLUCH purposes that claims are legitimate	SHSC	Q2	1	3
People	Supporting Families - Q3	To provide assurance for DLUCH purposes that claims are legitimate	SHSC	Q3	1	3
People	Supporting Families - Q4	To provide assurance for DLUCH purposes that claims are legitimate	SHSC	Q4	1	3
People	Orchardside School Grant Certification -	To confirm that expenditure is in accordance with the grant conditions	TCYP	Q1	1	5

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
	Alternative Provision Specialist Taskforces Programme					
<b>CR03 Fraud and Corruption</b>						
Cross Cutting	Direct Payments	To provide assurance that direct payments are appropriately monitored and controlled to ensure payments are used by recipients for intended purposes only	SHSC	Q1	1	20
<b>CR04 Data Management</b>						
Chief Executive's	Data Protection	To provide assurance over whether Data Protection is embedded and working well post Brexit and specifically to confirm that: - processing activity and Data Protection Impact Assessments (DPIA) are appropriate and are maintained - information shared with third party organisations is managed appropriately	ALL	Q1	1	20
Cross Cutting	Freedom of Information Requests (Fol) and Subject Access Requests (SAR)	To provide assurance that the governance and controls in place ensure the management of Freedom of Information Requests (Fol) and Subject Access Requests (SAR) is effective and working well	ALL	Q3	1	20

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
<b>CR05 Duty of Care</b>						
People	Unregulated Services for Adult Assisted Living	To provide assurance that internal processes and controls around unregulated services are in place, well designed and operating effectively	SHSC	Q3 – Q4	2	20
People	Post 16 Education	To confirm appropriate actions are being taken to ensure the Council's preparedness for the new Skills and Post 16 Education legislation	TCYP	Q1	2	20
<b>CR06 Customer Demand</b>						
People	Home Care Support	To provide assurance that controls around quality checks and invoicing for all home/domiciliary care providers are in place and are working effectively	SHSC	Q2	2	20
<b>CR07 Digital Technology</b>						
Resources	Cyber Security Strategy	To provide assurance that appropriate governance and controls are in place in relation to the Cyber Security Strategy to ensure the strategy is working effectively to protect the Council	ALL	Q2 - Q3	1	20
Resources	Digital Governance Maturity Assessment	To provide assurance over digital governance by undertaking a maturity assessment	ALL	Q1	1	20

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
<b>CR08 Major Incident</b>						
No audits proposed						
<b>CR09 Health and Safety</b>						
Place	Housing Repairs & Maintenance - Disrepairs	To provide assurance that appropriate governance and controls are in place to ensure that disrepairs are managed effectively	MBH	Q2	1	20
Place	Facilities Management	Following recent No and Limited assurance reports on the Facilities Management of Youth Centres and Communal Assets, to provide assurance that there is effective facilities management of the Council's corporate buildings	SHSC	Q2- Q3	1	20
Place	Property Services and Commercial Leases	To provide assurance that appropriate governance and controls are in place with respect to the Council's corporate property portfolio. Also to review the management of commercial property leases and the use of the new property system	EWE	Q2 - Q3	2	20
<b>CR10 Housing</b>						
Place	Selective Licensing of Privately Rented Residential	To provide assurance that appropriate governance is in place around the landlord licensing scheme and that controls are well	MBH	Q1	1	20

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
	Properties	designed and working effectively				
Place	Housing Conditions	To provide assurance that effective governance and management are in place to ensure adverse social housing conditions are identified and rectified promptly	MBH	Q2	1	20
Place	Council Housing Fire Safety	To provide assurance that effective governance and management are in place to ensure the Council is compliant with the regulations of the Fire Safety Act 2021	MBH	Q4	1	20
Place	Housing Allocations	To provide assurance that effective governance and management are in place to ensure the allocation of housing is in line with legislation and policy, and is fair and transparent	MBH	Q1	1	20
<b>CR11 Regeneration and Growth</b>						
No audits proposed						
<b>CR12 Supply Chain and Contract Management</b>						
Resources	Procurement Bill Readiness	To provide assurance that the Council is prepared to meet the requirements of the new procurement bill	Resources	Q3 - Q4	2	20
Cross	Supply Chain Risks	Provide assurance that appropriate governance	ALL	Q1	1	20

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
Cutting		and controls are in place and are working effectively to manage the Council's supply chain risk				
Place	PFI Streetlighting Contract	To provide assurance that appropriate governance and controls are in place to effectively monitor the streetlighting PFI contract	SHSC	Q3 – Q4	2	20
Cross Cutting	PFI Contract Monitoring - Schools	Provide assurance that appropriate governance and controls are in place to effectively monitor the schools' PFI contract	TCYP	Q2 – Q3	1	20
Place	Highways Inspections	To provide assurance that appropriate controls are in place to ensure highways inspections are carried out on a timely basis and in line with the Council's inspections policy	SHSC	Q1	1	20
<b>CR13 Commercial Ventures</b>						
Commercial Ventures	Energetik - Billing Reconciliation Process	To provide assurance that appropriate controls are in place and working effectively for the monthly billing reconciliation	EWE	Q3	2	20
Commercial Ventures	HGL - Temporary Accommodation Stock Transfer	To provide assurance that appropriate governance and controls are working effectively when temporary accommodation stock is	EWE	Q3 - Q4	2	20

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
		transferred to Enfield Let				
<b>CR14 Staffing</b>						
Cross Cutting	Staff Productivity	To review current procedures and provide best practice advice in terms of monitoring staff productivity	ALL	Q2	1	20
Chief Executive's	Additional Payments	To provide assurance that governance and controls around the management of additional payments (e.g. overtime and honorariums) are effective and working well	ALL	Q2 – Q3	1	20
<b>CR15 Tax</b>						
No audits proposed						
<b>CR16 Community Cohesion</b>						
People	Youth Participation Policy	To provide assurance that appropriate governance is in place to enable the delivery of the Council's Youth Participation Policy	TCYP	Q2 – Q3	2	20
<b>CR17 Climate Change</b>						

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
Place	Climate Change	To provide assurance that appropriate governance and financial planning are in place to enable the delivery of the Council's climate change strategy	CGS	Q3 - Q4	1	20
<b>CR18 Equality Diversity and Inclusion</b>						
Chief Executive's	Gender and Ethnicity Pay Gap Reporting	To provide assurance that gender and ethnicity pay gap reporting is accurate and is used effectively to mitigate against inequality	ALL	Q2 – Q3	2	20
<b>CR19 Financial Management</b>						
Resources	Goods Receipt/Invoice Receipt (GRIR) Process	To provide assurance that the GRIR process is working effectively across the Council	ALL	Q2	2	20
Cross Cutting	Adult Social Care Budget Monitoring	Provide assurance that social care budgets are monitored effectively, including financial assessment and debt management	SHSC	Q1 - Q2	1	20
<b>Other</b>						
Cross Cutting	Mayor of the London Borough of Enfield Appeal Fund Accounts 2022/23	Review to support the independent examination of the Mayor of the London Borough of Enfield Appeal Fund Accounts 2022/23 by the Executive Director Resources	ALL	Q3	1	5

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
People	Freezywater St Georges CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	Forty Hill CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	2	10
People	Garfield Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	Our Lady of Lourdes Catholic Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	St John's CE Primary School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q2	2	10

## Draft 2023-24 Internal Audit Plan

Dept.	Audit Name	Audit Objective	Corporate Priority	Timing	Audit Priority (1-3)	No of Days
People	Orchardside School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q1	1	10
People	Durants School	To ensure that appropriate processes and controls are in place and in accordance with SFVS, Scheme for Financing Schools and the Schools' Finance Manual	TCYP	Q2	1	10

### Key to Corporate Priorities Abbreviations

Corporate Priorities	Abbreviation
Clean and green places	CGS
Strong, healthy and safe communities	SHSC
Thriving Children and Young People	TCYP
More and better homes	MBH
An economy that works for everyone	EWE

## Key to Corporate Risk Register (CRR) Ratings

High Risk

Medium Risk

Low Risk

## Key to Audit Priority

Priority	Description
1	Audit must be carried out despite any changes to the Council's circumstances
2	If there are changes to the Council's circumstances, this audit may only be cancelled in consultation with the audit owner
3	If there are changes to the Council's circumstances, this audit may be cancelled by ARMS without reference to the audit owner