



## London Borough of Enfield

<b>Report Title</b>	Audit and Risk Management Service Progress Update
<b>Report to</b>	General Purposes Committee
<b>Date of Meeting</b>	28 June 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. The Audit and Risk Management Service Progress Update Report at 30 April 2023 (**Appendix A**) summarises:
  - the results of the work that the Audit and Risk Management Service has undertaken during the period 1 April 2022 to 31 March 2023
  - progress against the 2023-24 Internal Audit Plan.
  - 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.

### Recommendations

- I. To note the work completed by the Audit and Risk Management Service during the period 1 April 2022 to 31 March 2023 and the key themes and outcomes arising from this work.
- II. To note the progress made on the 2023-24 Internal Audit Plan.

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

**Appendices**

**Appendix A:** Audit and Risk Management Service Progress Update,  
30 April 2023

**Background Papers**

None

**CE22/046**



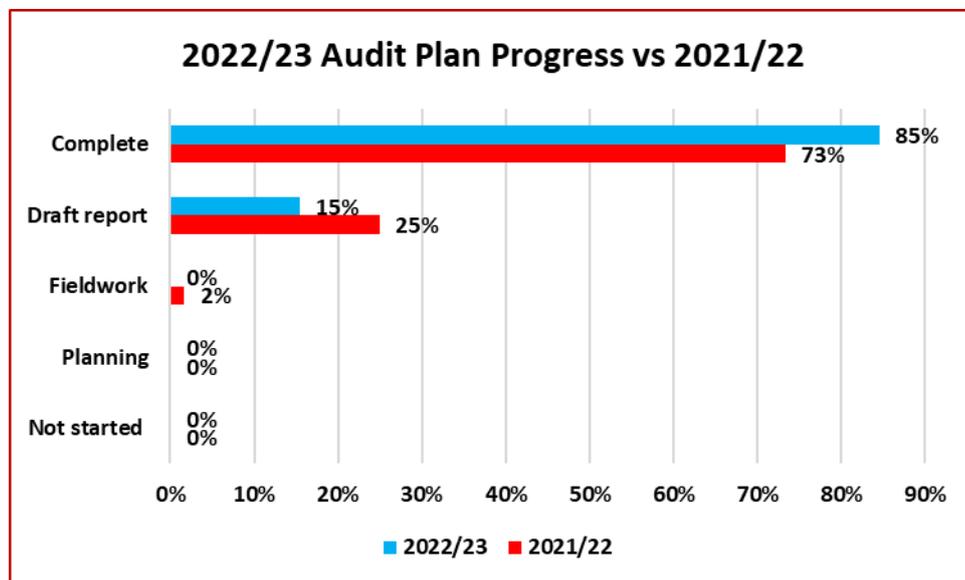
# Audit and Risk Management Service Progress Update 30 April 2023

## Internal Audit

### 2022-23 Internal Audit Plan

During the period 1 April 2022 to 30 April 2023, the Internal Audit team commenced 65 assignments (100% of the plan) of which 55 (85%) have been completed. For the same period in 2022, 60 audits (100%) had commenced and 44 (73%) 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 last meeting of this Committee no further changes were made to the 2022-23 Internal Audit Plan.

The full 2022-23 internal audit plan is attached at **Annex A**.

## Completed Audits

Between the last meeting of this Committee and 30 April 2023, 26 audits were completed:

Corporate Risk Reference	Department	Audit	Assurance Level
CR01	Cross Cutting	Payments to Residential Care Providers	Limited
CR01	Resources	Transformation – Income and Debt Programme	Limited
CR05	Resources	Web Content Accessibility Guidelines 2.1 (WCAG 2.1)	Limited
CR12	Resources	Digital Services Procurement	Limited
CR13	LATC	Housing Gateway Limited (HGL) - Disabled Facilities Grant Process	Limited
CR20	Resources	Business Rates Process	Limited
Other	Schools	West Lea School	Limited
Other	Schools	Highfield Primary School	Limited
Other	Schools	The Latymer School	Limited
CR02	People	Public Health Grant	Reasonable
CR03	Place	Meridian Water Community Chest Grants	Reasonable
CR03	Resources	Blue Badges	Reasonable
CR06	Resources	Complaints and Information	Reasonable
CR07	Resources	IT Statutory Compliance	Reasonable
CR10	Place	Housing Repairs and Maintenance	Reasonable
CR10	Place	Housing Development Programme Management - Bury Street West	Reasonable
CR13	Resources	Oversight of Energetik Loan Repayments and Connection Timelines	Reasonable
CR14	Cross Cutting	Whistleblowing, Grievances and Disciplinary Procedures	Reasonable
CR16	People	Local Youth Justice Re-Offending Rates	Reasonable
Other	Schools	St Andrew's (Enfield) CE Primary	Reasonable

Corporate Risk Reference	Department	Audit	Assurance Level
		School	
CR03	Chief Executives	Members' Ethics and Supporting Members	<b>Substantial</b>
CR20	Resources	Payroll - Calculations	<b>Substantial</b>
CR01	Cross Cutting	ContrOcc - Lessons Learnt	N/A – Management Letter
CR07	Cross Cutting	Schools Cyber Security	N/A – Management Letter
CR02	People	Supporting Families - March	N/A – Grant Certification
CR02	Place	Biodiversity Net Gain (BNG) Grant	N/A – Grant Certification

## Internal Audit Plan – No and Limited Assurance Reports

As noted above, 26 audits were completed between the previous meeting of this Committee and 30 April 2023.

The assurance opinions issued were:

Opinion	No. of audits
Substantial	2
Reasonable	11
Limited	9
No	-
Management Letter/Grant Certification	4
<b>Total</b>	<b>26</b>

The following summaries from the audit reports briefly explain the reasoning behind the **Limited** assurance opinions:

### 1. Payments to Residential Care Providers

The audit was designed to provide assurance over the design and effectiveness of the controls in place for making payments to residential care providers.

During this audit we identified **2 high risk** and **3 medium risk findings**.

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

1. There are no system-enforced controls in place to prevent overpayments to providers or the loading of duplicate Care Packages. Instead, the Council relies heavily on the subsequent identification and recovery of unauthorised, duplicate, and accidental payments made.

2. Whilst exception reports are produced to identify any errors in the payments process, such as open packages, no audit trail is maintained to evidence that exceptions are investigated and resolved in a timely manner.

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

1. Whilst the Council has several guidance documents in place, there is no formal overarching document to outline the care provider payments process. In addition, no version control is maintained on existing guidance documents to evidence that these are up to date and reflective of current practice.
2. Short term placements typically only run for 3 – 12 months, however they are set up in the system with no pre-arranged end/ review date which increases the risk of overpayments.
3. For new vendor set-ups or amendments to vendor details, bank details are input into free websites to confirm the validity. In line with current plans, we recommend that the Vendor Team verifies bank details using secure tools.

## **2. Transformation – Income and Debt Programme**

The role of the Transformation team in this case was to ensure that the Income and Debt Programme was managed effectively although it was not possible to provide full support due to Covid-19 response commitments. However, the Transformation team have put adequate plans in place to measure the future benefits from this programme.

During the audit we identified **1 high risk, 3 medium risk** and **2 low risk** findings.

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

1. Although a target end date of 31 March 2024 was agreed, no budget or milestones were set. This is not in line with best practice and increases the risk of the programme not being delivered to time, quality, and budget.

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

1. The programme was composed of several individual workstreams. However no documented strategic prioritisation of these workstreams across the whole programme was provided to us.
2. The Stakeholder Engagement Plan prepared at the outset was in draft form only and had not been kept up to date. Finance and Digital Services were listed only as 'Medium Influence' and 'Keep on Side' rather than 'High Influence' and 'Actively Manage'. This impacted on the programme's ability to deliver its objectives.
3. There is no formal structure for reporting outside the programme, including to senior Council stakeholders.

### 3. Web Content Accessibility Guidelines 2.1 (WCAG 2.1)

The objective and purpose of this audit was to consider the design and effectiveness of the controls in place to ensure compliance with the requirements of Web Content Accessibility Guidelines 2.1 (WCAG 2.1).

During this audit we identified **1 high risk, 3 medium risk** and **1 low risk** findings.

The **high risk** finding identified was:

1. There was no agreed view of in-scope Digital Estate to offer completeness and accuracy.

The **3 medium risk** findings were:

1. There was no overarching governance and reporting mechanism around accessibility (no clearly documented policies / procedures, list of roles / responsibilities or governance structures to give oversight / scrutiny of accessibility arrangements).
2. Procedures and mechanisms around content management were predominantly detective, ad-hoc and informal. This included spreadsheet-reliant site tracking for online presence awareness, informal measures to help Content Management System (CMS) users comply with accessibility (CMS is used to manage and publish web page content) and no preventative accessibility publishing mechanism.
3. There was no formal training programme in place to support Council staff in adhering to the WCAG 2.1 guidelines.

There was also **1 low risk** finding around the current design of the accessibility feedback form on the London Borough of Enfield website.

### 4. Digital Services Procurement

The audit was designed to provide assurance that appropriate controls, including adherence to the Contract Procedures Rules, were in place and operating effectively when Digital Services contracts were procured.

During the audit, the service was making some procurement process changes and since the end of our fieldwork, we have been provided with a Contracts Governance Policy and Checklist template setting out a framework as to how future procurement will be undertaken.

During this audit we identified: **1 high risk and 3 medium risk** findings.

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

1. The service has not been fully compliant with Contract Procedure Rules and we found exceptions in each of our sample of 14 cases. These exceptions included:
  - 5 (36%) cases where no contract or supporting documentation was supplied to us
  - 9 (64%) cases which were not logged on the London Tenders Portal
  - 3 (21%) cases where the vendor on SAP differed from the name on the contract with no Deed of Novation supplied to us. The most recent exception identified was in June 2022.

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

1. Whilst a Digital Strategy 2020-23 was agreed, and there is some reference to consolidation of applications, there is no direct reference to procurement strategy or to how:
  - ethical and sustainable procurement is considered
  - disposal and end of useful life is documented in contracts
  - return on investment (RoI) is considered in the procurement strategy and legacy systems are closed down to maximise RoI.
2. Procedures around the approval of system purchases to include consideration of digital implications and budget were approved by EMT in November 2022 (after our audit fieldwork was conducted); however these new procedures have still to be adopted and embedded corporately.
3. From our sample, 2 of 14 cases were identified with a contract value of over £500k. In one of these cases, no evidence of the required due diligence was provided to us.

## **5. Housing Gateway Limited (HGL) - Disabled Facilities Grant Process**

The audit was designed to provide assurance that controls around the Disabled Facilities Grant application process for Housing Gateway Limited properties are appropriate and are working effectively.

Occupational Therapists (OT) work with residents to identify changing needs and adaptations required to support them at home. As a landlord, Housing Gateway Limited (HGL) has the responsibility for assessing, reviewing and authorising the adaptations to be made to its properties. HGL also works with other Council teams, for example the Learning Disabilities Team, to procure suitable properties that may require adaptation for service users with complex needs. HGL tenants can apply to the Council's Accessible Housing and Adaptations Team for financial assistance through the Disabled Facilities Grant to carry out adaptations. In all cases, the applications for and administration of the Disabled Facilities Grant is carried out by the Council's Accessible Housing and Adaptations Team and not by HGL.

During this audit we identified: **1 high risk** and **2 medium risk** findings.

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

1. HGL did not have a documented governance process with supporting internal procedures for the review and approval of works through Disabled Facilities Grant funding. Also, there were no internal procedures in place for the work on projects undertaken with the Learning Disabilities Team. Without appropriate governance processes and internal procedures, HGL may suffer significant reputational damage if:
  - there is a challenge to a negative decision and HGL is unable to demonstrate consistency, transparency and fairness in the decisions made;
  - performance indicators are not in place to ensure that the administration and management of adaptations are carried out to expected standards and timelines;

- the roles and responsibilities of stakeholders involved with projects are not clearly defined and HGL acts outside the scope of its authority.

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

1. HGL did not have a robust review and approval process in place for tenant adaptations recommended by Occupational Therapists (OT). From a sample of three properties we found that:
  - in 1 case (33%) it took more than seven months for authorisation to be provided;
  - in 1 case the Accessible Housing and Adaptations Team (responsible for Disabled Facilities Grants), was not consulted until the project was in an advanced stage. Although this did not have a significant impact on the delivery of the project, best practice would be for the Accessible Housing and Adaptations Team to be engaged early in the process.
2. The HGL property register was not completed in full and several key dates were not recorded. Without a complete register HGL will:
  - be unable to monitor and track the progress of assessments
  - not have a summary record of the decisions made
  - not have a record of relevant post adaptation information.

## 6. Business Rates Process

The audit was designed to provide assurance that the valuation certificates for business rates were accurately applied, errors were not embedded in the annual billing process and that there were appropriate controls over the refunding of business rates. During this audit, **1 high** risk and **2 medium** risk findings were identified.

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

1. In February 2022, the Business Rates Team found that the billing parameters for the Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties were incorrect. 62 accounts were affected. We were advised that the previous Business Rates Manager attempted to correct the error but in November 2022, 27 accounts still had incorrect parameters.

In relation to this, weaknesses identified in the control environment included:

- at the annual billing stage, the process for checking the change in the billing parameters was carried out on the live and not the test system. Therefore the Team did not have the opportunity to identify any errors before ratepayers received their bills; the changes in the billing parameters were not independently verified before the Head of Income and Debt authorised the billing process to proceed; no documentation was retained to confirm the action taken by the previous Business Rates Manager to address the identified error.

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

1. The Valuation Office Agency (VOA) sends fortnightly valuation adjustment schedules and these are reconciled to Rateable Value Balancing Report on Civica. From our sample testing in eight cases (40%) a difference was recorded. Although the differences were reported to the VOA, the Service did not keep a record of the queries raised so we were unable to confirm that the differences had been resolved within a reasonable timescale. Also, we were unable to confirm that a senior officer oversaw the reconciliation and follow up process.
2. The service has several work instructions for various aspects of the business rates process. However there is no central procedure that documents:
  - roles and responsibilities
  - relevant timescales and milestones
  - monitoring and reporting of management information
  - frequency of reporting
  - an escalation process.

During audit testing, we also identified that there were no documented procedures for the annual billing process and there wasn't a record of the service's Scheme of Delegation.

## 7. West Lea School

During this audit we identified: **2 high risk**, **5 medium risk** and **11 low risk** findings. We also identified **1 advisory item** for management attention.

The following high risk findings were identified:

1. Improvements are required to the school's ordering and purchasing processes. These improvements include ensuring:
  - signed and dated order forms are completed prior to the purchase of goods and services;
  - invoice approvals are signed and dated to demonstrate authorisation prior to payment;
  - BACS reports are signed and dated by both authorising signatories prior to payments being released.
2. 5 members of staff who had left the school were listed as having active access to the school's Management Information System (MIS) data. From a sample of 15 people who had fob access to the school building, 7 of the fob users could not be found on the school's staff listing or payroll report. In addition, we noted that a number of generic fob names were being used. Therefore, we were unable to confirm who had access to these fobs and if appropriate controls around the use of the fobs and access to the school were in place.

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

1. Inconsistencies were identified between the school's internal Finance Manual and Scheme of Delegation. Both documents require updating to reflect the current working practices in the school.

2. The school does not have a business continuity and disaster recovery plan in place.
3. The school's budget monitoring processes require improvements including:
  - signed copies of the 2021/22 quarter 3 and the 2022/23 quarter 1 Consistent Financial Reporting (CFR) returns had not been retained;
  - the 2021/22 quarter 3 and the 2022/23 quarter 2 returns did not fully reconcile to the underlying records from the finance system;
  - although the 2022/23 quarter 1 return reconciled to the underlying finance system records, at least 6 of the expenditure amounts had been posted to incorrect budget codes.
4. Exceptions were noted in relation to the controls in place surrounding the school's assets, such as:
  - we were advised that the last asset check was undertaken in February 2022, but this could not be evidenced;
  - from an examination of 10 assets, two had not been appropriately security marked;
  - details around the disposal of assets were not documented in full.
5. For one staff recruitment interview we noted that none of the interview panel had completed the required Safer Recruitment Training.

A further **11 low risk** findings were also identified.

## **8. Highfield Primary School**

During this audit we identified: **1 high risk, 5 medium risk** and **15 low risk** findings. We also identified **2 advisory** items for management attention.

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

1. Improvements are required to the school's ordering and purchasing processes. These improvements include ensuring:
  - signed and dated order forms are completed prior to the purchase of goods and services;
  - invoice approvals are signed to demonstrate appropriate authorisation prior to payment;
  - BACS reports are signed and dated by both authorising signatories prior to payments being released.

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

1. Exceptions were identified in relation to the school's contracts and lease agreement. These include:
  - the waiver of Contract Procedure Rules form completed for the school's finance support contract only specified the annual contract amount and not the aggregated amount over 4 years (£29,740);
  - the school's 3 year Management Information Software (MIS) support contract, totalling £26,924, was first entered into in 2016 and has been renewed twice without comparative quotations being sought;

- confirmation that the 3 year cleaning contract, totalling £183,850, had been approved by the Governing Body could not be found in the minutes examined. In addition, a signed contract was not held;
  - the Governing Body had not approved the 5 year operating lease agreement for 3 photocopiers, totalling £14,804, despite the total cost being over the Headteacher's £10k delegated limit.
2. The school reported 11 Related Party Transactions (RPTs), totalling £20,445, to the Council in December 2022 for work undertaken by a person related to site staff. We were unable to confirm that the school had received value for money for at least £9,320 of the RPTs and that the expenditure had been appropriately approved by the Governing Body.
  3. 2 of 5 (40%) childcare disqualification declaration checks tested were completed 6 days after employment had commenced, instead of being completed at the shortlisting stage or before an appointment was made.
  4. Exceptions were noted in relation to the controls in place surrounding the school's assets, such as:
    - the asset registers in place did not contain all the required information;
    - we were advised that the last asset check was undertaken in July 2022, but this could not be evidenced;
    - from an examination of 10 assets, two (20%) had not been appropriately security marked.
  5. The school's Business Continuity and Disaster Recovery Plan did not include arrangements that would be put into place should there be a mass unavailability of staff. In addition, the plan referred to the school's old insurance company and therefore needed to be updated.

A further **15 low risk** findings were also identified.

## 9. The Latymer School

This audit review identified **1 high risk**, **6 medium risk** and **8 low risk** findings.

We noted that the Finance Director joined in June 2021 and identified a number of issues that needed to be addressed. The IT Manager left in July 2022 and the IT service was covered by the IT Technician until May 2022. A new IT Network Manager joined in May 2022.

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

1. The school does not have adequate data protection processes in place e.g., we were unable to confirm that appropriate data sharing/processing agreements were in place; a governor with responsibility for data protection has not been appointed; the privacy notice on the school's website was for The Latymer Foundation a separate data controller; not all members of the senior leadership team have completed data protection training.

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

1. Bank reconciliations were not dated and signed by both the preparer and the reviewer. There were 5 unreconciled items over 6 months old valued

at £934 on the bank reconciliation; one of these items was for a £500 float for which a suitable explanation could not be provided.

2. A float for £4,000 was issued to a member of staff and no reconciliation or receipts were provided to support the £2,600 expenditure made against the float.
3. In 106 instances, individuals were detailed on the system as having card/fob access to the premises despite not appearing on the school's staff list. We also noted 335 individuals not included on the staff list were recorded as having access to the school's management information system.
4. 54% of invoices sampled did not have a purchase order. Monthly commercial card reconciliations were not signed and dated or independently reviewed to confirm their accuracy and timeliness.
5. Asset disposals were not recorded on the asset register. The school uses an electronics disposal company to destroy data and recycle hardware. The items sent for disposal were not recorded by the school and so could not be reconciled to the list provided by the third party supplier. Therefore, the school was unable to confirm that all data and hardware were destroyed/recycled as expected.
6. The Business Continuity Plan does not include sufficient reference to IT systems and plans.

## 2022-23 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.

The remaining audits from 2022-23 are currently being finalised and the annual internal audit opinion will be shared at the next meeting of this Committee.

## 2022-23 Internal Audit Quality Assessment

Performance of the Internal Audit service against agreed Key Performance Indicator (KPI)/quality metrics April 2022 to 31 March 2023 is:

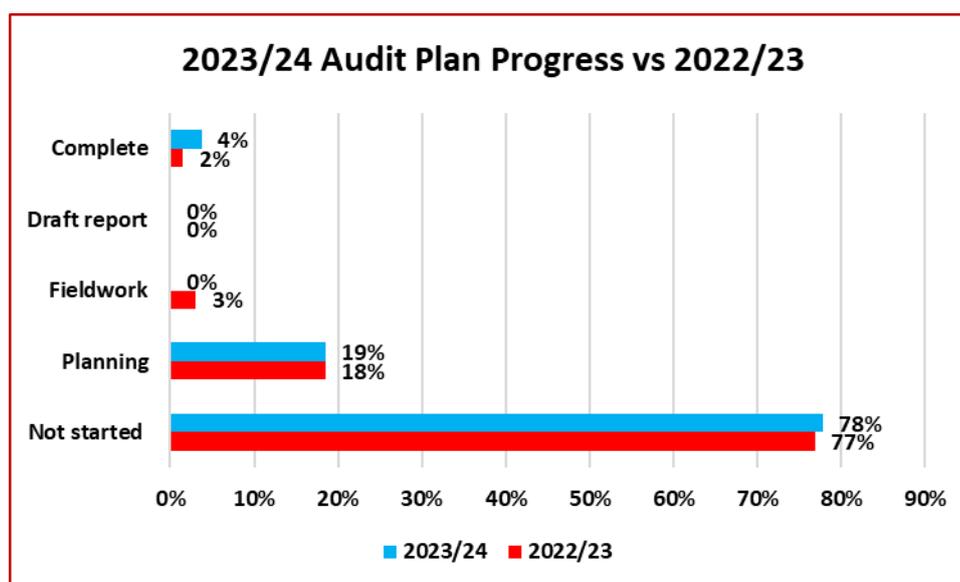
KPI / Quality Metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	16
Days from receipt of management comments to issue of final report	10	5
Level of satisfaction score with audit work	80%	86%*
% of the audit plan delivered to draft report stage (by 31 March)	95%	100%

\* The level of satisfaction with audit work is determined by way of client satisfaction surveys issued after finalising every audit. 14 survey responses have been received so far for 2022-23 audits.

## 2023-24 Internal Audit Plan

During the period 1 April 2023 to 30 April 2023, the Internal Audit team commenced 12 assignments (22% of the plan) of which 2 (4%) have been completed. For the same period in 2022, 15 audits (23%) had commenced and 1 (2%) had been completed.

The following chart summarises the 2023-24 progress compared to 2022-23:



## Changes to the 2023-24 Internal Audit Plan

Since the internal audit plan was approved by the General Purposes Committee in March 2023, no audits have been cancelled and 3 audits have been added.

The audits added to the 2023-24 internal audit plan are:

Corporate Risk Reference	Department	Audit	Description
CR01	Cross Cutting	Dugdale Arts Centre - Capital Spend	Requested by the Chief Executive to confirm all appropriate decision making procedures were followed.
CR02	People	Family Hubs and Start for Life Programme	Grant certification required
CR02	People	Turnaround Programme 2022-	Grant certification

Corporate Risk Reference	Department	Audit	Description
		2025	required

A revised version of the 2023-24 internal audit plan is attached at **Annex B**.

## 2023-24 Completed Audits

By 30 April 2023, 2 audits had been completed:

Corporate Risk Reference	Department	Audit	Assurance Level
CR02	People	Family Hubs and Start for Life Programme	N/A – Grant Certification
CR02	Schools	Highlands School - Schools Direct Grant certification	N/A – Grant Certification

## 2023-24 Internal Audit Plan – No and Limited Assurance Reports

No 2023-24 audits with **No** or **Limited** assurance opinion have been issued.

## Corporate Audit Actions Implementation

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

## New Process for Reporting Overdue Audit Actions

As requested, **Directors** will be invited to General Purposes Committee meetings if internal audit actions in their service areas meet the following trigger points:

- **High risk actions - 3 months overdue**
- **Medium risk actions - 6 months overdue**

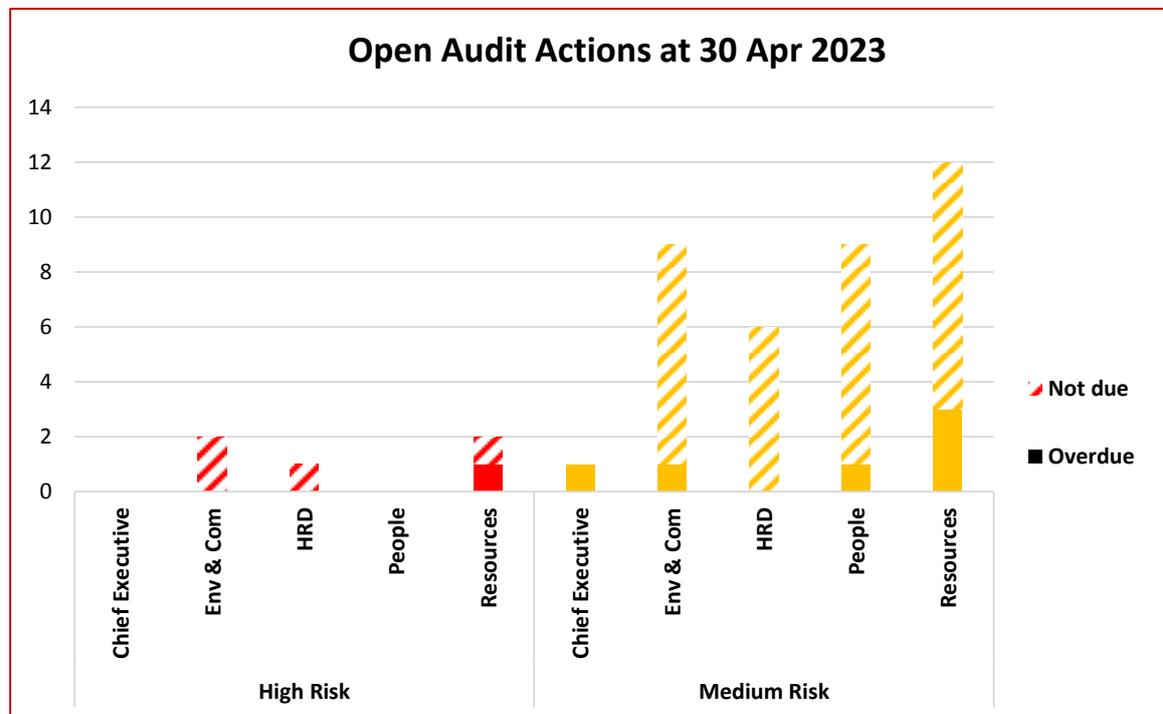
Monthly reports of actions nearing their due date and those already overdue are emailed to each Director to facilitate the oversight of internal audit action implementation by their respective teams.

## Invitations to the General Purposes Committee

Attendee	Reason for attending	Reference
Kevin Bartle - Interim Director of Finance	To provide an update on overdue actions agreed in the 2021-22 <b>Key Financial Processes: Revenue Budgeting and Forecasting</b> audit.	<b>Appendix C</b>

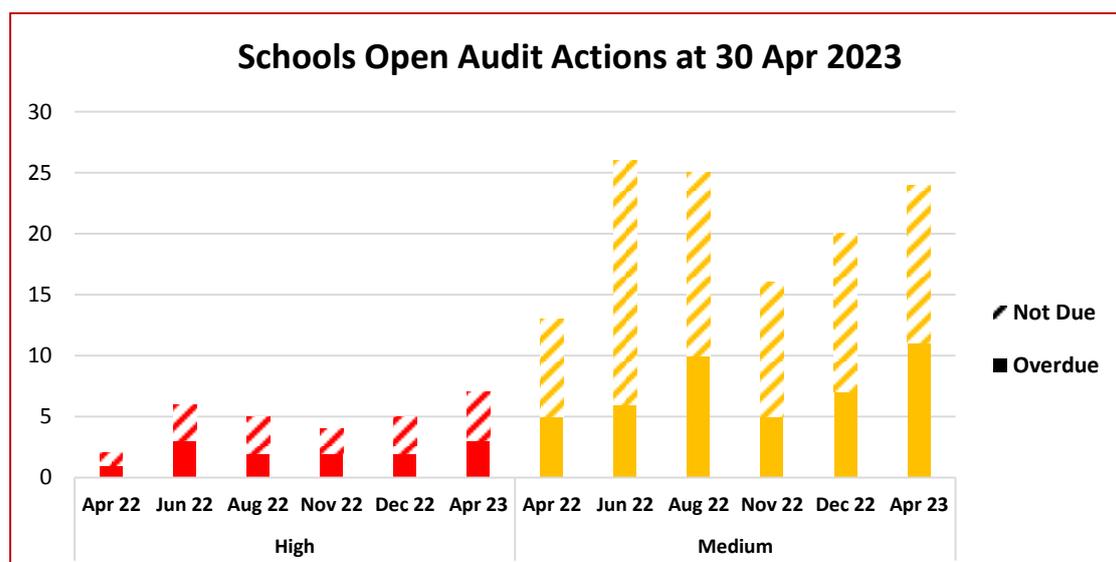
As at 30 April 2023, the implementation rate (12-month rolling basis) for actions from high risk findings is 90% (2022: 72%) and for medium risk findings is 89% (2022: 78%).

42 actions from high and medium risk findings identified from corporate audits remain open. Of these, 7 actions (1 high risk and 6 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 **Annex D**.

## Schools' Actions Implementation



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

## Insurance

### Key Performance Indicators

Performance of the Insurance team against 2022-23 KPIs is summarised in the table below:

KPI / Quality Metric	Target	Average to 31/03/23
% new claims responded to within 24 hours	95%	91%
% other correspondence processed within 10 days	80%	80%
Data accuracy - % of claims data correctly input into insurance database	90%	96%
Repudiation rate	65%	66%

### Significant Claims

Current open high value claims (£250k and over) are summarised below:

Policy type	Description	Number of claims	Total Reserve (£)
Property	Escape of water	1	1,199,999*
Property	Fire at Civic Centre	1	1,100,001^
Public Liability	Abuse	6	495,000

Policy type	Description	Number of claims	Total Reserve (£)
Public Liability	Failure to remove	5	746,000
<b>TOTAL</b>			<b>3,541,000</b>

*\*This claim has a £250 policy excess; the balance of the claim will be paid by our insurers*

*^This claim has a £500,000 policy excess; the balance of the claim will be paid by our insurers*

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## ANNEX A: 2022-23 Audit Plan Status

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Payments to Residential Care Providers	PwC	Complete	Limited	-	2	3	-
ContrOcc - Lessons Learnt	In House	Complete	N/A – Management Letter	-	-	-	-
Land/Property Disposals	PwC	Draft report issued	-	-	-	-	-
Economic Strategy	PwC	Draft report issued	-	-	-	-	-
Transformation – Income and Debt Programme	In House	Complete	Complete	-	-	1	3
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	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Supporting Families - Oct	In House	Complete	N/A – Grant 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 - Mar	In House	Complete	N/A – Grant Certification	-	-	-	-
Public Health Grant	In House	Complete	-	-	-	-	-
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	Complete	Limited	-	1	3	-
Culture Recovery Fund III	In House	Complete	N/A – Grant Certification	-	-	-	-
Education Funding	In House	Cancelled					
Test and Trace Support Payments Scheme	In House	Complete	N/A – Grant Certification	-	-	-	-
Orchardside School Grant Certification -	In House	Complete	N/A – Grant	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Alternative Provision Specialist Taskforces Programme			Certification				
Members' Ethics	PwC	Complete	Substantial	-	-	-	-
Staff Ethical Standards	In House	Draft report issued	-	-	-	-	-
Meridian Water Community Chest Grants	In House	Complete	Reasonable	-	-	4	4
Planning	In House	Draft report issued	-	-	-	-	-
Blue Badges	In House	Complete	Reasonable	-	-	1	2
Household Support Fund and Holiday & Food Grant	PwC	Draft report issued	-	-	-	-	-
Smarter Working - Clear Desk Policy	In House	Cancelled					
Data Governance	PwC	Cancelled					
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	Complete	Limited	-	1	2	1
SEN Commissioning	In House	Draft report issued	-	-	-	-	-
Web Content Accessibility Guidelines 2.1 (WCAG 2.1)	PwC	Complete	Limited	-	1	3	-
Complaints and Information	PwC	Complete	Reasonable	-	-	2	1
Schools Cyber Security	In House	Complete	N/A – Management Letter	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
IT Statutory Compliance	In House	Complete	Reasonable	-	-	3	1
Business Continuity Planning	PwC	Draft report issued	-	-	-	-	-
Use of Spreadsheets	PwC	Cancelled					
Board Reporting	In House	Cancelled					
Corporate Health and Safety Board	In House	Complete	Limited	-	1	4	2
Corporate Security Board	PwC	Complete	N/A – Advisory	-	-	-	-
Housing Repairs and Maintenance	PwC	Complete	Reasonable			2	1
Housing Development Programme Management - Bury Street West	In House	Complete	Reasonable	-	-	1	1
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	Complete	Limited	-	1	-	-
Meridian One Supplier Management	PwC	Complete	Substantial	-	-	-	1
Meridian Water: Financial Management of Capital Expenditure	PwC	Complete	Substantial	-	-	-	-
PFI Contract Monitoring	PwC	Deferred					
Highways Inspections	In House	Deferred					
DS Procurement	In House	Fieldwork in progress	Limited	-	1	3	-
Housing Gateway Limited (HGL) - Disabled Facilities Grant Process	In House	Complete	Complete	-		1	2
Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL	PwC	Complete	Substantial	-	-	1	1

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
properties							
Oversight of Energetik Loan Repayments and Connection Timelines	PwC	Complete	Reasonable	-	1	1	-
Whistleblowing, Grievances and Disciplinary Procedures	In House	Complete	Reasonable	-	-	3	1
Culture	PwC	Cancelled					
Local Youth Justice Re-Offending Rates	In House	Complete	Reasonable	-	-	5	-
Green Homes Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Recycling Waste Services Contract	In House	Complete	Limited	-	2	2	1
Organisational Governance	PwC	Cancelled					
Supporting Members	In House	Cancelled					
Building Safety	In House	Deferred					
Accounts Receivable	PwC	Complete	Substantial	-	-	-	-
General Ledger	PwC	Draft report issued	-	-	-	-	-
Business Rates Process	In House	Complete	Limited	-	1	2	-
Payroll - Calculations	PwC	Complete	Substantial	-	-	-	-
Financial External Audit Process	PwC	Draft report issued	-	-	-	-	-
Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	In House	Complete	N/A – Management Letter	-	-	-	-
Chace Community School	In House	Complete	Reasonable	-	-	4	7
The Latymer School	In House	Complete	Limited	-	1	6	8

<b>Title</b>	<b>Audit Team</b>	<b>Audit Status</b>	<b>Assurance Level</b>	<b>Critical Risks</b>	<b>High Risks</b>	<b>Medium Risks</b>	<b>Low Risks</b>
Freezywater St George's CE Primary School	In House	Cancelled					
St Andrew's (Enfield) CE Primary School	In House	Complete	Reasonable		1	1	9
St Ignatius College	In House	Draft report issued	-	-	-	-	-
West Lea School	In House	Complete	Limited	-	2	5	11
Highfield Primary School	In House	Complete	Limited	-	1	5	15
Carterhatch Infants School	In House	Complete	Reasonable	-	-	3	7

## ANNEX B: 2023-24 Audit Plan Status

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Insurance	PwC	-	-	-	-	-	-
Dugdale Arts Centre - Capital Spend	In House	-	-	-	-	-	-
Non-residential Licensing	In House	Not Started	-	-	-	-	-
Planning Enforcement	PwC	Not Started	-	-	-	-	-
Bus Service Operator's Grant	In House	Not Started	-	-	-	-	-
Supporting Families - Q1	In House	Planning	-	-	-	-	-
Supporting Families - Q2	In House	Not Started	-	-	-	-	-
Supporting Families - Q3	In House	Not Started	-	-	-	-	-
Supporting Families - Q4	In House	Not Started	-	-	-	-	-
Orchardside School Grant Certification - Alternative Provision Specialist Taskforces Programme	In House	Planning	-	-	-	-	-
Highlands School - Schools Direct Grant certification	In House	Complete	N/A	-	-	-	-
Family Hubs and Start for Life programme - Grant Certification	In House	Complete	N/A – Grant Certification	-	-	-	-
Turnaround Programme 2022-2025	In House	Not Started	-	-	-	-	-
Treasury Management	PwC	Not Started	-	-	-	-	-
Education Funding	In House	Planning	-	-	-	-	-
Adult Social Care Debt Collection	In House	Planning	-	-	-	-	-
Direct Payments	In House	Planning	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Data Protection	PwC	Not Started	-	-	-	-	-
Freedom of Information Requests (Fol) and Subject Access Requests (SAR)	PwC	Not Started	-	-	-	-	-
Unregulated Services for Adult Assisted Living	In House	Not Started	-	-	-	-	-
Post 16 Education	In House	Not Started	-	-	-	-	-
Home Care Support	In House	Not Started	-	-	-	-	-
Home Care Support	In House	Not Started	-	-	-	-	-
Cyber Security Strategy	PwC	Not Started	-	-	-	-	-
Digital Maturity Assessment	PwC	Not Started	-	-	-	-	-
Housing Repairs & Maintenance - Disrepairs	In House	Not Started	-	-	-	-	-
Facilities Management and Compliance	In House	Not Started	-	-	-	-	-
Property Services and Commercial Leases	PwC	Not Started	-	-	-	-	-
Selective Licensing of Privately Rented Residential Properties	In House	Planning	-	-	-	-	-
Housing Conditions	In House	Not Started	-	-	-	-	-
Council Housing Fire Safety	PwC	Not Started	-	-	-	-	-
Housing Allocations	In House	Planning	-	-	-	-	-
Supply Chain Risks	PwC	Not Started	-	-	-	-	-
PFI Streetlighting Contract	PwC	Not Started	-	-	-	-	-
Highways Inspections	In House	Not Started	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
PFI Contract Monitoring - Schools	PwC	Not Started	-	-	-	-	-
Procurement Bill Readiness	In House	Not Started	-	-	-	-	-
Energetik - Billing Reconciliation Process	PwC	Not Started	-	-	-	-	-
HGL - Temporary Accommodation Stock Transfer	PwC	Not Started	-	-	-	-	-
Additional Payments	In House	Not Started	-	-	-	-	-
Staff Productivity	In House	Not Started	-	-	-	-	-
Youth Participation Policy	In House	Not Started	-	-	-	-	-
Climate Change	In House	Not Started	-	-	-	-	-
Gender and Ethnicity Pay Gap Reporting	In House	Not Started	-	-	-	-	-
Adult Social Care Budget Monitoring	In House	Planning	-	-	-	-	-
Goods Receipt/Invoice Receipt (GRIR) Process	PwC	Not Started	-	-	-	-	-
Mayor of the London Borough of Enfield Appeal Fund Accounts 2022/23	In House	Not Started	-	-	-	-	-
Freezywater St Georges CE Primary School	In House	Planning	-	-	-	-	-
Forty Hill CE Primary School	In House	Not Started	-	-	-	-	-
Garfield Primary School	In House	Not Started	-	-	-	-	-
Our Lady of Lourdes Catholic Primary School	In House	Not Started	-	-	-	-	-
St John's CE Primary School	In House	Not Started	-	-	-	-	-

<b>Title</b>	<b>Audit Team</b>	<b>Audit Status</b>	<b>Assurance Level</b>	<b>Critical Risks</b>	<b>High Risks</b>	<b>Medium Risks</b>	<b>Low Risks</b>
Orchardside School	In House	Planning	-	-	-	-	-
Durants School	In House	Not Started	-	-	-	-	-

## ANNEX C: Key Financial Processes: Revenue Budgeting and Forecasting

Finding Title	No.	Agreed Action	Original Due Date	Update	Revised Target Date
Utilisation of the Budget Planning and Consolidation (BPC) tool	1.1	We will communicate the importance of using the BPC tool on a quarterly basis to ensure it becomes utilised more frequently. We will also set KPIs around the percentage of budget holders making use of the tool.	31-Jul-2022	<p><b>Update, March 2023</b></p> <p>Prior to the first quarterly monitor for 2022/23 an email was sent out to all Budget Holders (Appendix 1). This covered the importance of monitoring, BPC training, responsibilities and how to manage variances. So, this first part was completed as planned. However, there have been increasing issues with BPC during the year in terms of Budget Holders accessibility and its reliability. This is primarily due to the software issues not being compatible with Microsoft updates. These have been raised with Digital services and to date still no solution has been found. This has meant many of the recommendations have not been implemented or progressed as we considered what we should do regarding BPC.</p> <p>The latest update to this is, as a service we are considering the viability of BPC and alternative solutions. Short term measures have been put in place to ensure that regular monitoring information is</p>	30-Jun-2023

Finding Title	No.	Agreed Action	Original Due Date	Update	Revised Target Date
				<p>completed and collated for review and reporting onto DMT, EMT and Cabinet.</p> <p>Regarding training, the video tools are still available to Budget Holders and we will meet with Budget Holders on a 1-2-1 basis when additional support is required. We have not rolled out a new programme of training because of concerns we would then have to completely redesign and further confuse Budget Holders.</p>	
	1.2	We will implement quarterly formal BPC training sessions available to all budget holders, underlining the necessity for using the tool in the budgeting process.	30-Sep-2022	<b>Update, March 2023</b> See 1.1	30-Jun-2023
Budgeting process is not formalised and communicated.	2.1	<p>We will ensure that end-to-end processes and procedures are created, and these are shared with budget holders.</p> <p>Formal documentation regarding budget setting and monitoring will include the following:</p> <ul style="list-style-type: none"> <li>- Roles and responsibilities of budget holders, finance managers, Heads of Service, etc.</li> <li>- Clear timetables and plans for each financial year with regards to the budget process, including key dates, and responsible parties.</li> <li>- Process document outlining the responsibilities of each Group with oversight</li> </ul>	31-Jul-2022	<p><b>Update, March 2023</b></p> <p>The issues described above (1.1) have delayed us being able to provide a concise and clear process this year. We are drafting a new set of principles, including policy and process guidance which will be updated with what decision we take on BPC.</p>	30-Jun-2023

Finding Title	No.	Agreed Action	Original Due Date	Update	Revised Target Date
		over the budgeting process.			
	2.3	We will ensure that actions arising from the informal weekly meetings are documented and are measurable and assigned a provisional completion date.	31-Jul-2022	<b>Update, March 2023</b> This has not been formally implemented. Focus has been on completing each monitor despite the issues with BPC. However, we will include this recommendation in the new set of principles, including policy and process guidance referred to in 2.1.	30-Jun-2023
Lack of efficient handover between budget holders	3.1	We will ensure that ongoing procedure notes are retained throughout the yearly process across each budget, and that these are shared with new budget holders during budget handovers.	31-Jul-2022	<b>Update, March 2023</b> Both recommendations are on hold whilst we consider next steps and BPC alternative. Producing one set of guidance only for it to be replaced so quickly would not be helpful to Budget Holders. The checklist is still considered an important tool and will be included in new set of principles, including policy and process guidance referred to in 2.1.  <b>IA, Update July 2022</b> Awaiting response	30-Jun-2023
	3.2	We will implement a new onboarding checklist for all leaving budget holders to complete with	30-Sep-2022	<b>Update, March 2023</b> Both recommendations are on hold	30-Jun-2023

Finding Title	No.	Agreed Action	Original Due Date	Update	Revised Target Date
		<p>their replacement to ensure that key aspects of the budget process including setting and forecasting tasks are covered.</p> <p>We will ensure the checklist is reviewed by a line manager, to validate the onboarding is complete, and that it is communicated to budget holders on a regular basis.</p>		<p>whilst we consider next steps and BPC alternative. Producing one set of guidance only for it to be replaced so quickly would not be helpful to Budget Holders. The checklist is still considered an important tool and will be included in new set of principles, including policy and process guidance referred to in 2.1.</p>	
	3.3	<p>We will provide quarterly refresher training sessions to ensure that budget holders are aware and knowledgeable about the budgeting process in place. Any areas of concern raised by budget holders will be addressed during those sessions and followed up on with the relevant budget holders. Such training will be held alongside the training sessions held on the BPC tool discussed in <b>Finding 1</b>.</p>	30-Sep-2022	<p><b>Update, March 2023</b> See 1.1</p>	30-Jun-2023

## ANNEX D: Overdue High Risk Actions

### Resources

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
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>Next update due 30 June 2023</b></p> <p><b>Update, March 2023</b>            We will wait for the DWP MOU to be received for 23/24 first and then review the procedures that were compiled in March 2022 as there may be some changes that affect this. Once received we can review these with our key stakeholders from HR and DS. We can receive the DWP MOU anytime from April to as late as June.</p>	30-Jun-2023