



London Borough of Enfield

Report Title	Audit and Risk Management Service Progress Update
Report to	General Purposes Committee
Date of Meeting	25 July 2023
Cabinet Member	Cllr Tim Leaver, Cabinet Member for Finance and Procurement
Directors	Terry Osborne, Director of Law & Governance
Report Author	Gemma Young, Head of Internal Audit & Risk Management Gemma.Young@Enfield.gov.uk
Wards affected:	All
Classification:	Part I Public

Purpose of Report

1. The Audit and Risk Management Service Progress Update Report at 31 May 2023 (**Appendix A**) summarises:
 - 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 progress made on the 2023-24 Internal Audit Plan.

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,
31 May 2023

Background Papers

None

CE23/004



Audit and Risk Management Service Progress Update 31 May 2023

Internal Audit

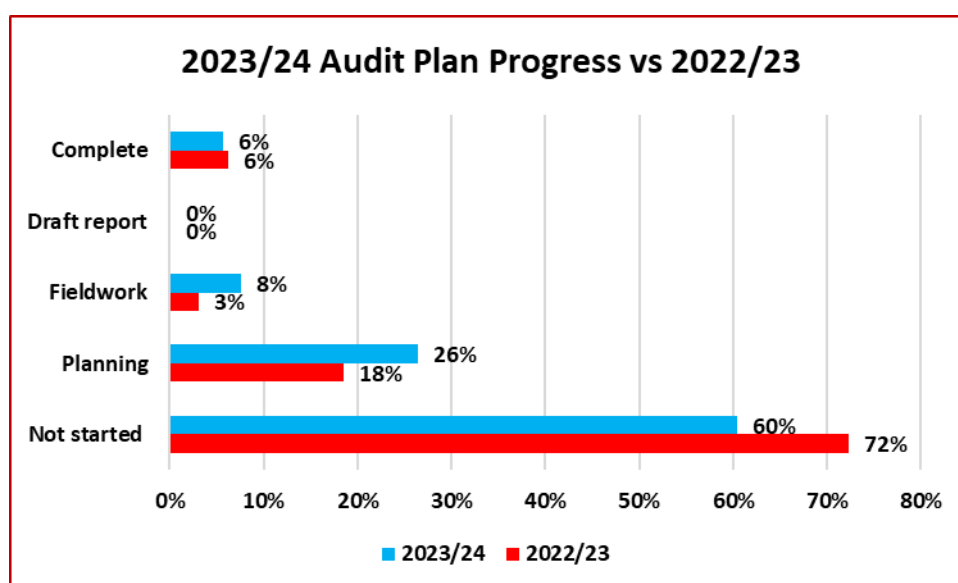
2022-23 Internal Audit Plan

The full details of the 2022-23 Internal Audit Plan are in the Internal Audit Annual Report 2022-23.

2023-24 Internal Audit Plan

During the period 1 April 2023 to 31 May 2023, the Internal Audit team commenced 21 assignments (40% of the plan) of which 3 (6%) have been completed. For the same period in 2022, 18 audits (28%) had commenced and 4 (6%) had been completed.

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



Changes to the 2023-24 Internal Audit Plan

No changes were made to the 2023-24 Internal Audit Plan between the last meeting of this committee and 31 May 2023.

The full 2023-24 internal audit plan is attached at **Annex A**.

Completed Audits

Between the last meeting of this committee and 31 May 2023, 1 audit was completed:

Corporate Risk Reference	Department	Audit	Assurance Level
CR02	People	Orchardside School Grant Certification – Alternative Provision Specialist Taskforce programme	N/A – Grant Certification

Internal Audit Plan – No and Limited Assurance Reports

Between the last meeting of this committee and 31 May 2023, no audits with a **No** or **Limited** assurance opinion have been issued.

2023-24 Internal Audit Quality Assessment

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

KPI / Quality Metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	3
Days from receipt of management comments to issue of final report	10	1
Level of satisfaction score with audit work	80%	*
% of the audit plan delivered to draft report stage (by 31 March)	95%	6%

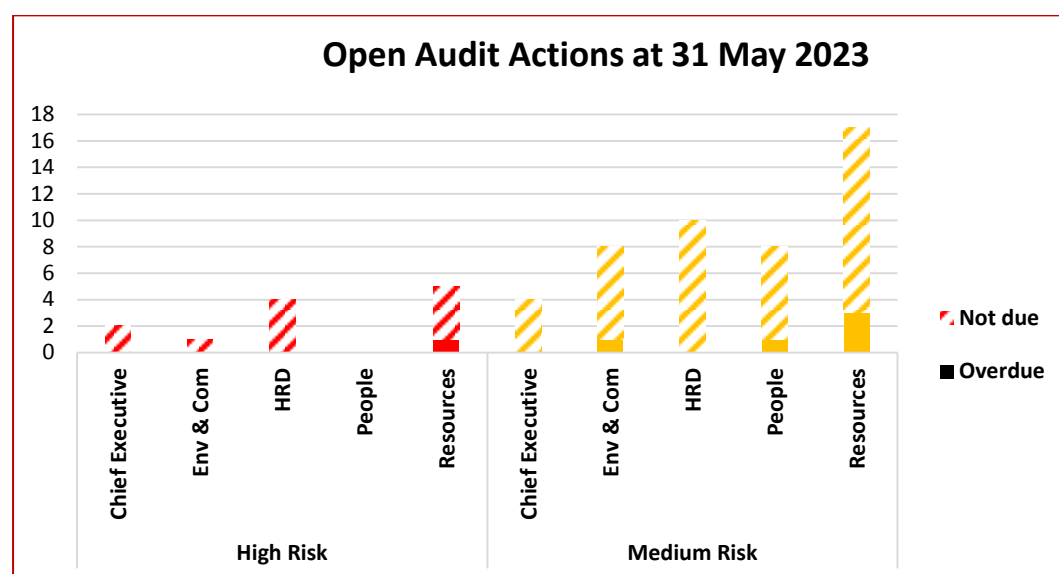
* The level of satisfaction with audit work is determined by way of client satisfaction surveys issued after finalising every audit. No survey responses have been received so far for 2023-24 audits.

Corporate Audit Actions Implementation

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

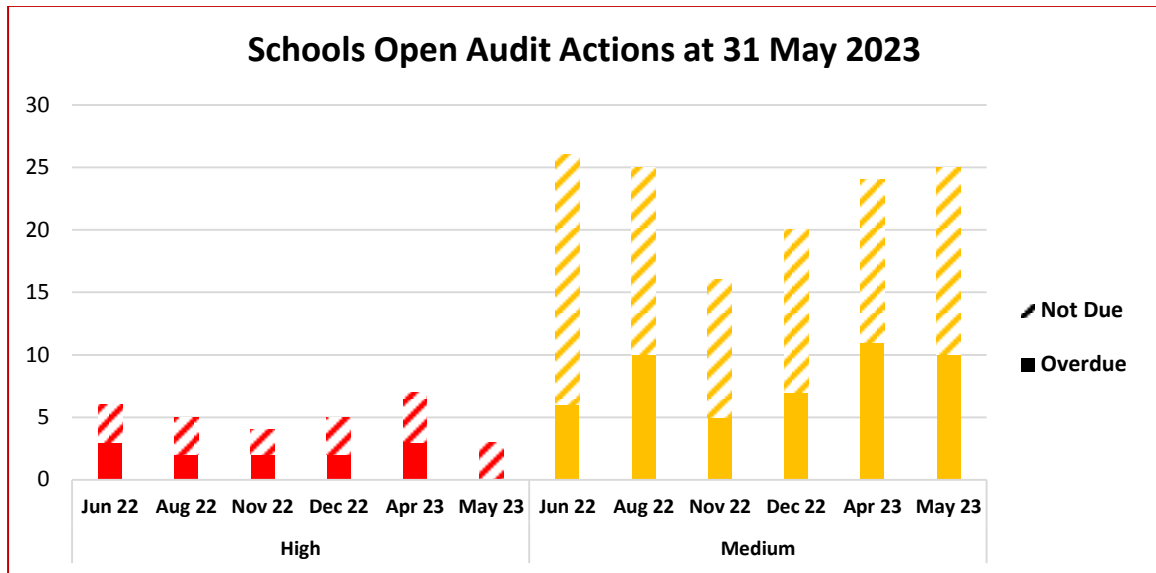
As at 31 May 2023, the implementation rate (12-month rolling basis) for actions from high risk findings is 90% (2022: 72%) and for medium risk findings is 91% (2022: 78%).

59 actions from high and medium risk findings identified from corporate audits remained open. Of these, 6 actions (1 high risk and 5 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 B**.

Schools' Actions Implementation



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

ANNEX A: 2023-24 Audit Plan Status

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Insurance	PwC	Planning	-	-	-	-	-
Dugdale Arts Centre - Capital Spend	In House	Planning	-	-	-	-	-
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	Complete	N/A – Grant Certification	-	-	-	-
Highlands School - Schools Direct Grant certification	In House	Complete	N/A – Grant Certification	-	-	-	-
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	Fieldwork in progress	-	-	-	-	-

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	Planning	-	-	-	-	-
Home Care Support	In House	Not Started	-	-	-	-	-
Cyber Security Strategy	PwC	Not Started	-	-	-	-	-
Digital Maturity Assessment	PwC	Planning	-	-	-	-	-
Housing Repairs & Maintenance - Disrepairs	In House	Planning	-	-	-	-	-
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	Fieldwork in progress	-	-	-	-	-
Housing Conditions	In House	Planning	-	-	-	-	-
Council Housing Fire Safety	PwC	Not Started	-	-	-	-	-
Housing Allocations	In House	Planning	-	-	-	-	-
Supply Chain Risks	PwC	Planning	-	-	-	-	-
PFI Streetlighting Contract	PwC	Not Started	-	-	-	-	-
Highways Inspections	In House	Planning	-	-	-	-	-
PFI Contract Monitoring - Schools	PwC	Not Started	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
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	Planning	-	-	-	-	-
Mayor of the London Borough of Enfield Appeal Fund Accounts 2022-23	In House	Not Started	-	-	-	-	-
Freezywater St Georges CE Primary School	In House	Fieldwork in progress	-	-	-	-	-
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	-	-	-	-	-
Orchardside School	In House	Fieldwork in progress	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Durants School	In House	Not Started	-	-	-	-	-

ANNEX B: 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	Next update due 30 June 2023 Update, March 2023 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.	30-Jun-2023