
Audit Committee

TUESDAY, 28TH OCTOBER, 2008 at 19:30 HRS - CIVIC CENTRE, HIGH ROAD, WOOD GREEN, N22 8LE.

MEMBERS: Councillors Rahman Khan (Chair), Mallett (Vice-Chair), Bull, Davies, Diakides, Gorrie and Mughal

AGENDA

1. APOLOGIES FOR ABSENCE

To note any apologies for absence.

2. URGENT BUSINESS

The Chair will consider the admission of any late items of urgent business. (Late items will be considered under the agenda item where they appear. New items will be dealt with at item 13 below).

3. DECLARATIONS OF INTEREST

A member with a personal interest in a matter who attends a meeting of the authority at which the matter is considered must disclose to that meeting the existence and nature of that interest at the commencement of that consideration, or when the interest becomes apparent.

A member with a personal interest in a matter also has a prejudicial interest in that matter if the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice the member's judgement of the public interest **and** if this interest affects their financial position or the financial position of a person or body as described in paragraph 8 of the Code of Conduct **and/or** if it relates to the determining of any approval, consent, license, permission or registration in relation to them or any person or body as described in paragraph 8 of the Code of Conduct.

4. MINUTES (PAGES 1 - 10)

To confirm and sign the minutes of the Audit Committee held on 22 July 2008.

5. DEPUTATIONS AND PETITIONS

6. TACKLING HEALTH INEQUALITIES AUDIT REPORT AND ACTION PLAN (PAGES 11 - 58)

Report of the Joint Director of Public Health, Haringey Teaching Primary Care Trust and Haringey Council, to update the Committee of the findings of the *Tackling Health Inequalities* audit report and of actions taken to address the recommendations made in the report.

7. PROGRESS REPORT ON COUNTER FRAUD ACTIVITY RELATING TO HOUSING BENEFIT AND COUNCIL TAX BENEFIT (PAGES 59 - 64)

Report of the Chief Financial Officer to advise and update members on the Counter Fraud performance of the Benefits and Local taxation Service from the 1st July 2008 – 30th September 2008.

8. AUDIT OF ACCOUNTS 2007/08 (PAGES 65 - 74)

Report of the Chief Financial Officer to update the Committee on the final outcome of the annual audit for 2007/08 and to agree the final action plan proposed by the Council's auditors following their audit of the accounts.

9. INTERNAL AUDIT PROGRESS REPORT - 2008/09 QUARTER 2 (PAGES 75 - 108)

Report of the Head of Audit and Risk Management to inform the Committee of the work undertaken by the Internal Audit Service for the second quarter 2008/09 and reports outstanding from 2007/08.

10. ALEXANDRA PALACE - INTERNAL AUDIT OF CORPORATE GOVERNANCE AND INTERNAL CONTROLS AT THE CHARITABLE TRUST AND TRADING COMPANY (PAGES 109 - 116)

Report of the Head of Audit and Risk Management to advise the Audit Committee of the work completed to review corporate governance and internal control arrangements at Alexandra Palace and Park Charitable Trust and Alexandra Park Trading Limited.

11. INTERNAL AUDIT - BENCHMARKING RESULTS (PAGES 117 - 124)

Report of the Head of Audit and Risk Management to advise the Audit Committee of the results of the CIPFA Benchmarking exercise completed in 2008/09.

12. NATIONAL FRAUD INITIATIVE 2008/09 (PAGES 125 - 132)

Report of the Head of Audit and Risk Management to advise the Audit Committee of the 2008/09 National Fraud Initiative exercise.

13. NEW ITEMS OF URGENT BUSINESS

To consider any new items of urgent business admitted at item 2 above.

14. DATE OF NEXT MEETING

Tuesday 3 February 2009, 19:30 hours.

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20 October 2008

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**MINUTES OF THE AUDIT COMMITTEE
TUESDAY, 22 JULY 2008**

Councillors Rahman Khan (Chair), Mallett (Vice-Chair), Bull, Davies and Diakides

Apologies Councillor Gorrie

Also Present: Councillor Adje, Cabinet Member for Resources

MINUTE NO.	SUBJECT/DECISION	ACTION BY
PRAC32.	APOLOGIES FOR ABSENCE Apologies for absence were received from Cllr Gorrie, for whom Cllr Aitken was substituting.	
PRAC33.	URGENT BUSINESS The Chair agreed to the submission of the late report Accounting Policies and Account 2007/08, under agenda item 6. NOTED	
PRAC34.	DECLARATIONS OF INTEREST Cllr Khan declared a personal interest as a member of the Pension Fund, the accounts for which were covered in the report for agenda item 6.	
PRAC35.	MINUTES RESOLVED That the minutes of the meeting of the Audit Committee held on 24 June 2008 be agreed and signed by the Chair as an accurate record of the proceedings.	
PRAC36.	DEPUTATIONS AND PETITIONS There were no deputations or petitions.	
PRAC37.	ACCOUNTING POLICIES AND ACCOUNTS 07/08 The Head of Finance – Accounting and Control, Graham Oliver, presented this report on the Accounting Policies and Accounts 2007/08. The Statement of Accounts had been approved by the General Purposes Committee on 26 June 2008, prior to external audit, and it was the role of the Audit Committee to review the Statement of Accounts and the associated accounting policies.	

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Mr Oliver reported that the only change to the existing accounting policies related to Financial Instruments and the way in which these were presented in the accounts. Details of this change were set out in the report. It was reported that external audit of the Statement of Accounts and the accounting policies was in progress by Grant Thornton.

The Chair asked for any questions and comments from the Committee.

The Committee asked for further information regarding non service revenue. Mr Oliver and the Chief Financial Officer reported that non service revenue referred to costs that were not applicable to any particular directorate, including accounting adjustments, transfers in and out of reserves and interest from investments. As such, there tended to be scope for greater variation in this area. It was reported that the Chief Financial Officer was the responsible officer for non service revenue, and the Chief Financial Officer confirmed that there was a robust monitoring system in place for non service revenue, which was monitored closely via the same process used for other budgets.

In response to a query from the Committee, the Chief Financial Officer reported that the accounting entries that had been incorrectly shown in relation to the comparator figures in 2006/07 and restated for 2007/08 were not considered a significant concern and had no effect on the overall bottom line. In relation to the School PFI Contract, it was noted that the £73.175 million liability on the balance sheet took into account the ongoing costs of facilities management.

In response to a request for clarification from the Chair, Mr Oliver reported that soft loans were loans made by the Council at a preferential rate compared with the market rate. Mr Oliver also reported that details of the Trust Funds, mainly small educational trusts handled by CYPS, would be circulated to Audit Committee members outside the meeting.

In response to questions from the Chair, Mr Oliver confirmed that the Lease and PFI arrangements, Fixed Assets, Depreciation and Group Accounts had been accounted for in line with the Statement of Recommended Practice (SORP) for 2007. It was clarified that Fixed Assets leased by the Council were included on the Council's balance sheet as assets, despite not being owned by the Council, as the liability for those assets lay with the Council. Mr Oliver reported that the Valuation of Stock was not accounted for in line with SORP 2007, as it would not be cost effective to do so. The external auditors confirmed that this was acceptable as it had no material effect on the balance sheet, but recommended that the Council disclose that this area was not compliant with SORP.

In summation, the Chair noted that it seemed that the accounting policies and accounts 07/08 had been compiled in accordance with all relevant professional standards and guidelines, pending the outcome of the external audit. In response to queries from the Chair, the Chief Financial Officer conclusively confirmed that he was satisfied that there

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	<p>was an appropriate structure in place to ensure that the affairs of the Council were properly managed, scrutinised and accounted for, that the appropriate accounting codes of practice, regulations and guidance had been followed and that the accounting control systems were observed and records maintained appropriately.</p> <p>The Chair moved and it was:</p> <p>RESOLVED</p> <ul style="list-style-type: none"> i) That the Statement of Accounts 2007/08 and the associated accounting policies be agreed as advised by the Chief Financial Officer, pending the outcome of the external audit. ii) That details of the Trust Funds be circulated to Audit Committee members. 	
<p>PRAC38.</p>	<p>UPDATE ON KEY AUDIT ISSUES</p> <p>The representative from Grant Thornton introduced this report, which detailed the key risks that the work of the external auditor would focus on and followed on from the Audit Plan that had been agreed by the Committee in July 2007 and updated in January 2008.</p> <p>The Chair asked if there were questions from the Committee.</p> <p>Grant Thornton reported that specific questions regarding the accounts of the Alexandra Park and Palace Trust should be directed to the auditors for the Trust, and that Grant Thornton would be looking at whether these accounts were properly presented. The Chair requested the assistance of Grant Thornton, as the designated auditor for the council, in looking at the conclusions made by the Trust's auditors following the audit of the Trust's accounts, in order to ensure the interests of the council and tax-payers. The Chair noted that at times there was some confusion regarding the relative responsibilities of the Council and the Alexandra Park and Palace Trust, and asked that the external auditors assist in resolving any outstanding issues and ensuring that the interests of all stakeholders were safeguarded.</p> <p>In response to a question from the Chair regarding the implications of a UK GAAP compliant revaluation reserve, Grant Thornton reported that they would be checking that the Council held sufficient records for each asset to ensure that these could be monitored appropriately as part of the revaluation process. In relation to the PFI contract, the Committee asked what the implications were of having the assets on the Council's balance sheet. Grant Thornton responded that this would have an impact on the liability and that having the assets on the balance sheet would increase accountability. It was reported that this change would have no significant impact on taxpayers. Grant Thornton reported that there were a small number of minor leases off the balance sheet, but that there were no significant assets and liabilities currently not on the balance sheet.</p>	

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	<p>The Chair thanked Grant Thornton for their report. On a movement from the Chair it was:</p> <p>RESOLVED</p> <p>That the content of the report of Grant Thornton be noted, along with the comments of the Committee above.</p>	
<p>PRAC39.</p>	<p>PROGRESS REPORT ON COUNTER FRAUD ACTIVITY RELATING TO HOUSING BENEFIT AND COUNCIL TAX BENEFIT</p> <p>This report was introduced by the Deputy Head of Benefits and Local Taxation, Tim Fisher. Mr Fisher reported that the Benefits and Local Taxation Service had an annual target of 126 sanctions for 2008/09, and the report provided details of performance for the first quarter of 2008/09. It was reported that the Fraud Investigation Team had achieved 124 sanctions against a target of 126 in 2007/08.</p> <p>The Committee asked if there were figures for cases that were investigated but where no action was taken, and whether the Fraud Investigation Team were aware of any instances of malicious referrals. Mr Fisher reported that separate figures were available for investigations that did not lead to any sanction, and that this could be provided to any interested members. It was reported that malicious referrals would generally be identified as part of the risk analysis process and should not then proceed further. There was a possibility that some malicious referrals could be investigated further, but it was expected that these would be identified as such during enquiries.</p> <p>In response to a request from the Committee, Mr Fisher reported that there was no data available on benefits underpayments, but that the Council was working to increase benefit take-up and to raise awareness of entitlements across the borough. The Committee asked if Mr Fisher was aware of reported time-lags between residents providing information regarding new claims and changes of circumstance and this information being acted on by officers. Mr Fisher reported that he was unaware of significant delays, and added that the time taken to process new claims was currently 33 days, against a target of 32 days and that it was taking just under 10 days to process changes of circumstances, against a target of 13 days. In situations where a delay in processing information led to a resident being overpaid, Mr Fisher reported that any overpayment would be accounted for as Local Authority error, and that the Council would not seek to recover the amount paid in error. The Committee suggested that many residents may not be aware of this, and that it would be useful for this information to be disseminated more widely. Cllr Adje, Cabinet Member for Resources, informed the Committee that there were a number of initiatives in progress aimed at increasing benefit take-up, and suggested that this strategy be circulated to Audit Committee members for information outside the meeting.</p> <p>In response to a request for clarification from the Committee, Mr Fisher confirmed that if performance for recovery of overpayments were to</p>	

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	<p>improve sufficiently, combined with the subsidy, the recovery rate could exceed 100%.</p> <p>On a motion by the Chair it was:</p> <p>RESOLVED</p> <ul style="list-style-type: none"> i) That the report and work being carried out by the Benefits and Local Taxation Service in relation to Counter Fraud activity be noted. ii) That information on the Council's strategy to increase benefits take-up be circulated to Committee Members outside the meeting. 	
<p>PRAC40.</p>	<p>ANTI-FRAUD AND CORRUPTION STRATEGY RELATING TO HOUSING BENEFIT AND COUNCIL TAX BENEFIT FRAUD</p> <p>The Deputy Head of Benefits and Local Taxation, Tim Fisher, introduced the report on the Anti-Fraud and Corruption Strategy relating to Housing Benefit and Council Tax Benefit Fraud. This strategy would contribute to the corporate Anti-Fraud and Corruption Strategy and had been developed following a specific recommendation by the Benefits Fraud Inspectorate. It was reported that the requirement for local authorities to maintain a counter fraud and prosecution strategy formed part of KLOE 2.7 under the Comprehensive Area Assessment.</p> <p>The Committee was asked to approve the strategy, following the Committee's recommendation at its meeting on 12 May that further consultation with members was required before the strategy could be implemented. The strategy had since been endorsed at CAB on 10 July 2008.</p> <p>Emphasising the importance of the strategy, Cllr Adje, Cabinet Member for Resources, commended the adoption of the strategy to Audit Committee members.</p> <p>On a motion by the Chair it was:</p> <p>RESOLVED</p> <p>That the Anti-Fraud and Corruption Strategy relating to Housing Benefit and Council Tax Benefit be approved.</p>	
<p>PRAC41.</p>	<p>ANTI-FRAUD AND CORRUPTION STRATEGY</p> <p>The Head of Audit and Risk Management, Anne Woods, advised the Committee of the revised Corporate Anti-Fraud and Corruption Strategy, Fraud Response Plan and Whistle-blowing policy. The revised strategy incorporated some minor amendments to ensure that the information was as up to date as possible but the content of the document remained largely unchanged. It was proposed that the Corporate Anti-Fraud and Corruption Strategy and the Anti-Fraud and Corruption Strategy relating</p>	

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	<p>to Housing Benefit and Council Tax Benefit Fraud be linked to one another on the Council's website.</p> <p>The Chair welcomed this report and reported that the importance of Whistleblowing and Anti-Corruption policies had been emphasised at a recent conference he had attended.</p> <p>On a motion by the Chair it was:</p> <p>RESOLVED</p> <ul style="list-style-type: none"> i) That the revised Corporate Anti-Fraud and Corruption Strategy, Fraud Response Plan and Whistle-blowing Policy be approved. ii) That the publication of the revised documents on the Council's website and intranet site be approved. 	
<p>PRAC42.</p>	<p>MONEY LAUNDERING REGULATIONS 2007</p> <p>The Head of Audit and Risk Management, Anne Woods, presented this report on the impact on the Council of the new Money Laundering Regulations 2007 that came into effect on 15 December 2007. Ms Woods reported that the Council had an existing Anti-Money Laundering policy in place, for which the Head of Audit and Risk Management was Reporting Officer. It was reported that the existing policy had been redrafted to include a section on due diligence in response to the new regulations, but that the nature of the Council's business meant that this would not be relevant to the majority of the Council's transactions. The revised policy was appended to the report.</p> <p>Although most of the business transacted by the Council would not be affected by the regulations, Ms Woods reported that it was good practice to have the appropriate processes in place and that information on these would be disseminated to relevant officers. In response to a question from the Chair, Ms Woods reported the most common way in which money laundering took place was for illegally gained money to be overpaid to a legitimate company so that, when the overpayment was repaid, the money could be accounted for as from a legitimate source.</p> <p>On a motion by the Chair it was:</p> <p>RESOLVED</p> <ul style="list-style-type: none"> i) That the implications of the new Money Laundering Regulations 2007 be noted. ii) That the resultant revised Proceeds of Crime and Anti-Money Laundering policy and procedures be agreed. 	

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The Head of Audit and Risk Management, Anne Woods, introduced this report, which was the first internal audit progress report in the new format agreed by the Committee in June 2008. In response to feedback from Committee members that they would prefer more detailed information on a more regular basis, summaries of all finalised internal audit reports were now circulated to members monthly, with reports where assurance was limited being brought to quarterly Committee meetings for consideration. By providing information on a more regular basis, members would have more time to raise any issues and ask questions about specific areas of the summarised reports in advance of the Committee meeting. Information on risk management and progress on implementing the Council's updated risk management strategy would be reported quarterly.

Referring to the summary of the Parking Control and Enforcement audit report, Committee members asked when the Committee would have the opportunity to see what actions had been taken further to this report. It was reported that follow up to this report would be presented to the Committee in the next financial year, unless members requested an earlier report. Committee members confirmed that they would like to see a report on the follow up to this audit sooner.

The Chief Financial Officer confirmed that the Chief Executive and Chief Financial Officer were reviewing progress against outstanding Priority 1 recommendations on a monthly basis. The Committee asked how priority 2 and 3 recommendations were followed up, and Ms Woods reported that all recommendations would be followed up as part of the audit programme for the financial year following the year in which the report was completed. Details of the implementation of these was reported to the Committee as part of the quarterly progress report.

The Chair expressed the opinion that the summary of finalised audit reports should include all recommendations made and not just the priority 1 recommendations, in order for Committee members to have a more complete picture. The Chair also asked that the wording of the recommendation 2.3 be changed in future to include all the audit recommendations so that the Committee could consider whether further action was necessary to address all outstanding recommendations, not just priority 1.

On a motion by the Chair, it was:

RESOLVED

- i) That the audit coverage and progress during the first quarter 2008/09 and reports outstanding from 2007/08 be noted, with direction to the officers to include the progress of all recommendations in the report.
- ii) That the progress and responses received in respect of

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	<p>outstanding audit recommendations be noted.</p> <p>iii) That a follow up report on the audit of Parking Control and Enforcement be presented to the Committee within the financial year 2008/09.</p>	
<p>PRAC44.</p>	<p>REPORT ON THE WORK OF THE AUDIT COMMITTEE 2007/08</p> <p>The Head of Audit and Risk Management, Anne Woods, presented this report, which was primarily based on minutes and resolutions from Audit Committee meetings held during 2007/08, with the information presented using the same headings as the Committee's Terms of Reference.</p> <p>The Chair suggested that the reference to the 'Statement of Internal Control' in the summary be replaced by the 'Annual Governance Statement', and also suggested that the first bullet point under the heading 'Corporate Governance and regulatory framework' be amended to read:</p> <ul style="list-style-type: none"> • In performing their role in this area, the Audit Committee considers at its Committee meetings the written confirmation of the actions taken by the Council's managers, who are responsible for ensuring adequate systems of control and assurance are in place, and receives information during the course of the year in order to discharge their responsibilities. <p>On a motion by the Chair it was:</p> <p>RESOLVED</p> <p>i) That, subject to the relevant wording being amended as above, the draft report on the work of the Committee during 2007/08 be approved.</p> <p>ii) That the final version of the report be presented to the next available Full Council meeting for information.</p>	
<p>PRAC45.</p>	<p>REGULATION OF INVESTIGATORY POWERS ACT (RIPA) 2000</p> <p>The Head of Audit and Risk Management, Anne Woods, presented this report to advise the Committee of the Regulation of Investigatory Powers Act (RIPA) 2000 and its operation in practice within Haringey. Further to the LGA Chairman's recent letter to all councils in England stating that RIPA should not be used for trivial matters, it was considered appropriate that the Committee be provided with details of the operation of RIPA at Haringey and be provided with assurance that the Council's procedures were compliant with the legislation and with LGA guidance.</p> <p>Ms Woods reported that RIPA was used very infrequently within Haringey, mainly in the area of Anti-Social Behaviour. Four inspections of the Council's use of RIPA had been carried out, and no instances had been found to be inappropriate. The Head of Audit and Risk</p>	

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Management was the monitoring officer for RIPA within Haringey, and every application for use of RIPA required authorisation from a named officer who had received the appropriate training in the use and application of RIPA. Although elected members might consider the Council's general approach to using RIPA, it was confirmed that there was no member involvement in the process by which individual applications were made and approved. A register of high-level information relating to every application was maintained and hard copies of documents relating to applications were retained for a period of three years.

In response to a question from the Committee as to whether she felt that RIPA had been used excessively or inappropriately at Haringey, Ms Woods responded that she did not feel that this was the case. Ms Woods reported that the most recent inspection of the Council's use of RIPA had determined that the Council was using it so infrequently that less frequent inspection was required. Because other means of obtaining relevant information were available to the Council, it was rarely necessary to have recourse to the use of RIPA.

Cllr Bull reported that it had been brought to the attention of the Overview and Scrutiny Committee that there had been a substantial delay in responding to a Freedom of Information request relating to details of the Council's use of RIPA, and asked why this was. Ms Woods responded that the request had been for details of every application made over a number of years and that it had simply taken a long time to compile the volume of information requested. Ms Woods would discuss the presentation of the Council's arrangements for the use of RIPA to the Overview and Scrutiny Committee with Cllr Bull, Chair of the Overview and Scrutiny Committee, outside the meeting.

The Committee asked whether the Council was at risk from legal action taken by individuals learning that they have been the subject of RIPA investigation, and whether there was information on the Council's use of RIPA to monitor individuals under 18 years of age. Ms Woods responded that there was a rigorous process for applying to use RIPA, which required the applicant to specify their reasons and the manner and circumstances in which this was to be carried out. Any approved request would be strictly time-limited. Only named officers who had been specifically trained were able to approve applications, and they were required to submit detailed comments and reasons for which the application was being granted in every instance. As it was often the case that the identities and ages of those being monitored were unknown, as investigations usually focussed on specific locations rather than individuals, it was not possible to provide data on the ages of those who had been the subject of RIPA applications.

The Committee asked how many applications for the use of RIPA had been refused. Ms Woods confirmed that no applications had been refused. Both Mr Fisher and Ms Woods confirmed that, in cases where the use of surveillance was one option being considered by officers, they would discuss the information required by the officers and consider

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	<p>whether it could be obtained by other means which may be more cost effective and less intrusive. This approach meant that RIPA was used by the Council only in the most appropriate cases.</p> <p>The Chair welcomed this opportunity for members to discuss this issue, and the Committee thanked Ms Woods for the useful information that had been provided.</p> <p>On a motion by the Chair it was:</p> <p>RESOLVED</p> <ul style="list-style-type: none"> i) That the content of the report be noted. ii) That the Head of Audit and Risk Management and the Chair of the Overview and Scrutiny Committee further discuss arrangements for the consideration of RIPA by the Overview and Scrutiny Committee. 	
PRAC46.	<p>NEW ITEMS OF URGENT BUSINESS</p> <p>There were no new items of urgent business.</p>	
PRAC47.	<p>DATE OF NEXT MEETING</p> <p>The next scheduled meeting of the Audit Committee would take place on Tuesday 28 October 2008 at 19:30 hrs at the Civic Centre, Wood Green, London, N22.</p> <p>The meeting concluded at 21:15hrs.</p>	

COUNCILLOR GMMH RAHMAN KHAN

Chair



Audit Committee

On 28th October 2008

Report Title. **Tackling Health Inequalities Audit Report and Action Plan**

Report of: **Eugenia Cronin, Joint Director of Public Health, Haringey Teaching Primary Care Trust and Haringey Council**

Contact Officer : **Helena Pugh, Head of Policy and Strategy, ACCS**

Wards(s) affected: **All**

Report for: **Information**

1. Purpose of the report

1.1 To inform the Committee of the findings of the *Tackling Health Inequalities* audit report and of actions taken to address the recommendations made in the report.

2. Recommendations

2.1 That the Committee consider and note the content of the attached report and appendices.

3. Summary

3.1 Grant Thornton, the appointed external auditor for both Haringey Council and Haringey Teaching Primary Care Trust, undertook an audit of work to reduce health inequalities in the borough. While the audit report June 2008 was very positive, a number of areas for improvement and challenges were identified. Many of these challenges have since been addressed and the remainder will be delivered as set out in the Health Inequalities Audit Action Plan.

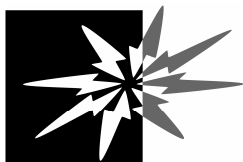
Report authorised by: **Eugenia Cronin - Joint Director of Public Health, Haringey Teaching Primary Care Trust and Haringey Council**



4. Use of appendices:

4.1 The following documents are attached to this report:

- Tackling Health Inequalities Audit Report and Action Plan
- Appendix 1, Audit Report
- Appendix 2, Health Inequalities Action Plan



Haringey Council

Report of: Eugenia Cronin, Joint Director of Public Health, Haringey Teaching Primary Care Trust and Haringey Council

Audit Committee

DATE 28th October 2008

Subject: Tackling Health Inequalities Audit Report and Action Plan

Report Author: Helena Pugh, Head of Policy and Strategy, ACCS

1. PURPOSE

1.1 To update CEMB of the findings of the *Tackling Health Inequalities* audit report and of actions taken to address the recommendations made in the report.

2. SUMMARY

2.1 Grant Thornton, the appointed external auditor for both Haringey Council and Haringey Teaching Primary Care Trust, undertook an audit of work to reduce health inequalities in the borough. While the audit report June 2008 (Appendix 1) was very positive, a number of areas for improvement and challenges were identified. Many of these challenges have since been addressed and the remainder will be delivered as set out in the Health Inequalities Audit Action Plan. (Appendix 2).

2.2 It should be noted that the audit and report addressed aspects of the well-being partnership board and therefore have an adults focus. Further audits should have a children's or a whole age spectrum scope.

3. RECOMMENDATIONS

3.1 That CEMB note the Health Inequalities Audit recommendations and the Action Plan to address these recommendations.

4. BACKGROUND INFORMATION

4.1 Grant Thornton, the appointed external auditor for both Haringey Council and Haringey TPCT, undertook an audit of work to reduce health inequalities in the borough. This audit was based on new guidance from the Audit Commission (published May 2007), and covered work within both organisations and across the Haringey Strategic Partnership (HSP).

4.2 The audit report was delivered to the Well-being Partnership Board in June 2008, and was considered by the PCT's audit committee in September 2008.

5. ANALYSIS

Focus of the audit

5.1 Reducing health inequalities is a key priority for the Haringey Strategic Partnership (HSP), which is working to meet challenging national targets to reduce the gaps in life expectancy and infant mortality between deprived areas and the population as a whole. This is a big and complex agenda, and therefore the auditors focused their audit on a defined issue which can be studied in more depth, from which recommendations for the partnership can be drawn.

5.2 The audit focused on work to reduce premature mortality (under 75 years) from cardio-vascular disease (CVD), given that it is a major cause of premature mortality of which a large proportion is preventable, and therefore worked with the well being partnership board. Reducing CVD mortality in under 75s is also a NHS Local Delivery Plan (LDP) and Local Area Agreement (LAA target), and a key aspect of the HSP's Life Expectancy Action Plan (LEAP) and Well-being Strategic Framework. It also links directly to the Sustainable Community Strategy priority outcome of 'Healthier people with a better quality of life'.

5.3 The review examined six main issues:

- How partners set and deliver strategic and operational objectives in relation to health inequalities
- How partners work together to tackle health inequalities
- How partners use information and intelligence to drive decisions
- How partners have engaged their workforce in the health inequalities agenda
- How partners manage performance and
- How partners are approaching the issue of corporate social responsibility

5.4 It was not an inspection, but the audit produced useful recommendations to support investment in cost-effective prevention and early intervention services that are key to tackling health inequalities. An Action Plan has been developed to take forward the recommendations made in the audit report to help reduce the health inequalities gap.

Key Findings of the Audit

5.5 The audit found that:

- Haringey is advanced in its health inequalities agenda compared to elsewhere in the South East of England
- There are good structural links in place across the partnership to promote health and well-being
- There are examples of strong joint working such as the appointment of the Director of Public Health and there is clear agreement that there is shared process with partners for identifying local health inequalities
- There is a strong relationship with the voluntary sector which has provided information to feed into the health inequalities agenda

5.6 The key areas for improvement and challenges are:

- Further development of the Joint Strategic Needs Assessment including putting in place an appropriate IT platform
- Use of information about people who present regularly to A&E who suffer from health inequalities, to enhance understanding of health inequality issues within the borough
- The Well-being scorecard to be updated in light of the LAA update and be given appropriate level of attention/focus at the Well-being Partnership Board
- There is currently a shortage of analyst skills within the public health team
- Joint training in public health needs to be enhanced at all levels
- While a number of examples of good practice in relation to well-being programmes run for staff were identified, corporate responsibility policies should be in place in all partner organisations

Many of these challenges have since been addressed and the remainder will be delivered as set out in the Health Inequalities Audit Action Plan.

5.8 The Action Plan is going to the Audit Committee on 28th October.

6 FINANCIAL IMPLICATIONS

The following comments relate to those items which have direct financial implications:

- Recommendation 1 - The PCT has agreed further investment of JSNA as part of its investment strategy, and support is continued to be provided by the Council's Policy and Performance Service .
- Recommendation 7 – The public health team within the PCT will grow by 1.6 WTE consultants during autumn 2008, as a result of the investment strategy. One of these posts is a new Associate Director in Public Health with a specific remit around children and young people. Additionally a longstanding consultant vacancy has also recently been filled.
- Recommendation 8 – The cost of the Overview and Scrutiny health inequalities event, as currently planned, will be modest (around £500 maximum) and can be contained within its budget.

7 RECOMMENDATIONS

7.1 That CEMB provide comments if wished by 15th October (to meet the deadline for the Audit Committee)

APPENDICES

Appendix 1: Tackling Health Inequalities in Haringey Audit Report 2008

Appendix 2: Health Inequalities Audit Action Plan



Tackling Health Inequalities in Haringey

Final report

June 2008

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1 Executive summary

Our main conclusions are summarised below and our recommendations are detailed in Appendix A;

- Review of the various agencies' strategies demonstrates that there are good structural links in place across the partnership to promote health and wellbeing. Each strategy document has its own focus but it is clear to see how the various documents relate to each other with the clearly stated aims of improving well being and reducing HI.

A key challenge for the partners going forward will be to look at developing further the Joint Strategic Needs Assessment (JSNA). The development of the JSNA at Haringey is potentially more challenging than other areas given the inherent high mobility of the population in this early part of the 21st century, especially since the admission of the accession states to the EU.

- There are examples of strong joint work on specific areas and issues. There is the joint appointment of the Director of Public Health, which is a funded via a 50/ 50 split between the Council and the PCT. There is a clear agreement that there is a shared process with partners for identifying local health inequalities, and Haringey has been recognised within the community for its partnership work.

- We took the view that although there has been engagement with provider trusts for the Health Inequalities agenda their focus did not yet reflect their crucial role in taking HI forward. They have crucial information on people who regularly present to A&E who suffer from health inequalities and such data could be used to enhance understanding of HI issues within the Borough.

- There is a strong relationship with the voluntary sector, in particular with HAVCO, which has provided access to information to feed into the health inequalities agenda. There is

1.1 Context

Health inequalities are differences in health experience and health outcomes between different population groups for example, by socioeconomic status, geographical area, age, disability, gender, or ethnic group.

This review assesses the extent to which public sector organisations in Haringey understand their local health inequalities; direct resources appropriately to address the gap; have arrangements in place to challenge and review their actions, and know how well they are doing.

1.2 Main conclusions

Overall we have found that, compared to other reviews we have carried out in the South East of England, that Haringey is advanced in its health inequalities agenda and it is important that this momentum is continued and further enhanced. Although some areas for improvement have been identified, it should be noted that outcomes for local people are generally moving in the right direction.

Referred to within this document are the results of a 'SNAP' survey - this survey was sent to officers and staff of both the Borough and the PCT and additionally members of the voluntary sector. We received 18 responses to the survey and hence the results cannot be taken as being statistically significant, however we have included some reference to these results to generate discussion. We have included the replies from this survey in Appendix B for reference.

an opportunity for the partnership to become more involved with research institutions and to potentially identify a university with an interest in HI to join the partnership board.

- The LAA has recently been updated with significant commitment to 35 challenging targets, some of which focus on health and wellbeing. Once these have been finally agreed it will be important to update the well being scorecard and monitor these targets. There is a strong flavour of improving health and well being within the 35 targets.

- The last public health report was in 2006, however the Director of Public Health, since appointment in January 2008, has been working on the JSNA which will in effect become the next public health report. The report will develop in a more interactive fashion than the current public health report, which is a more traditional public sector organisation driven model. It is clear that there will need to be an appropriate IT platform in place to support the functionality that is envisaged for the JSNA.

- There is currently a shortage of analyst skills within the public health team there is scope to work more closely with the Council in terms of providing more capacity in this area.

- Joint training in public health needs to be enhanced at all levels, we see particular benefit for joint member/NED training in this area to embed partnership working further.

- The WBPB agenda needs to be more clearly focused on Well Being Strategic Framework outcomes. Each agenda item should be clearly linked to either a HI target or future strategic development.

The Well Being Scorecard has been developed which represents a realistic measurement tool, however at this stage it does not have the level of attention/focus at the Well Being Partnership Board that we believe it merits. We a regular report from the Well Being Chair Executive that highlights challenging areas.

There have been several examples identified of good practice in relation to wellbeing programmes run for staff at partner organisations. Examples include staff concessions at leisure centres, tips on staying stress free, and programmes at both the Council and the PCT focussing on cycling and walking to work. There is also a scheme in place at the Council known as the Haringey guarantee which is a scheme for tackling worklessness through working with employers and local communities to provide work and skills for local people.

Although the programmes identified above are all positive, we have not found evidence of corporate responsibility policies in place at partner organisations, these would enhance the development of well being programmes across the Borough and provide an example to other organisations which Haringey works in conjunction with.

Our detailed findings are highlighted in Section 3 of the report.

2 Background and context

one of the four top-level priorities in the 2007/08 NHS operating framework.

Tackling health inequalities is a new formal requirement on both local authorities and Primary Care Trusts (PCTs). The principal role is set out for PCTs in the Department of Health's 'Roles and Functions' statement in May 2006 as follows;

'Improving the health status of its population and reducing health inequalities, in partnership with local authorities'.

The 2004 White Paper 'Choosing health: making healthy choices easier' resulted in health inequalities targets being included in PSAs for all government departments. 'Health Challenge England - next steps for Choosing Health 2007' sets out a new approach that aims to enable everybody to make a contribution to the nation's health. Further investment is expected to help achieve sustained improvement in health with a specific focus on inequalities, smoking, obesity, alcohol and substance misuse, sexual health including teenage pregnancy and mental wellbeing.

The 2007 White Paper 'Strong and prosperous communities - Health and Wellbeing' builds on this, placing the challenge of addressing health inequalities at the heart of changes. In particular, there is a focus on strengthening partnership working on the health agenda and the quality of scrutiny and overview arrangements.

The Department of Health's 'commissioning framework for health and wellbeing' sets out a reform agenda for the health service. It emphasises the need for joint strategic needs assessment by Councils, PCTs and other relevant partners; and the effective sharing and use of information.

2.1 Background

At present, there are significant levels of health inequality in some parts of the country. The basis of the issue is that some groups of the population suffer from significantly greater ill-health (morbidity) and earlier death (mortality) than the average and other groups of the population. Understanding which groups of the population these are and doing something about it is the underlying principle of this review.

The existence of health inequalities in their own right presents risks to public sector organisations. Deprived communities and their populations suffering from ill-health and increased morbidity will reduce access to work opportunities and contribute to levels of poverty and economic decline. People suffering from increased ill-health required increased support in terms of incapacity benefit and income support.

Premature death causes economic impacts in a wide variety of ways. The direct costs to health services alone of dealing with death through accidents, coronary heart disease, cancer, stroke and mental illness, as well as other issues, are well documented.

2.2 National context

Health and wellbeing is a key national focus for improvement. Narrowing the health gap between the most disadvantaged groups and the rest of the country is a top government priority. This is reflected in a single nationwide Public Services Agreement (PSA) target to reduce inequalities in health outcomes by 10% by 2010, as measured by infant mortality and life expectancy at birth. Reducing health inequalities is also

2.3 Local context

Haringey is a Borough of major contrasts with significant differences in affluence and deprivation between the east and the west of the Borough. This is reflected in the indicators of health where the worst indicators are seen for those living in the east of the Borough.

There are two indicators of health within Haringey that are of particular concern. Firstly, Haringey has more deaths in babies under 1 year old than most other parts of London and the UK. Secondly, although life expectancy in men is improving, there are significant differences for men born in the east of the Borough compared with men born in the west of the Borough.

Deprivation is a key issue for Haringey. Haringey is the 13th most deprived borough in England and the 5th most deprived in London. Socio economic deprivation has a key impact upon people's health and this is reflected in the fact that overall, people have a higher life expectancy in the affluent west compared to the east of the borough.

2.4 Health inequalities in Haringey

Overall, people in Haringey live longer than they did a decade ago, but on average die younger when compared to the population of England and Wales. There has been a slight rise in life expectancy for women since the last Public Health report in 2006 and females born between 2002-2004 are expected to live 5.5 years longer than males born in the same period. Male life expectancy in Haringey at birth during this period was lower than the national average of 76.5 years by 1.8 years, and this gap has widened since the last equivalent period in 1996-1998.

However, progress is being made in improving the health of local people and reducing health inequalities. The Standardised Mortality Ratio for all causes and all age groups is improving compared with the national

average, and the life expectancy plan outlines priorities to reduce premature mortality within the Borough.

2.5 Audit approach

This review assesses the extent to which public sector organisations in Haringey understand their local health inequalities; direct resources appropriately to address the gap; have arrangements in place to challenge and review their actions; and know how well they are doing. This review has focused on six key areas as follows;

The work involved:

- surveying partner organisations;
- document review;
- interviews; and
- focus groups.

The review was designed to examine six main issues:

- how partners set and deliver strategic and operational objectives in relation to health inequalities;
- how partners work together to tackle health inequalities;
- how partners use information and intelligence to drive decisions;
- how partners have engaged their workforce in the health inequalities agenda;
- how partners manage performance; and

- how partners are approaching the issue of corporate social responsibility.

The outcome of the review is a joint performance report across local government and the health economy in Haringey. It identifies risk areas, makes high-level recommendations, and shares notable practice to help improvement planning. An action plan is included in Appendix 1 to help partners move forward on reducing the health inequalities gap and address recommendations for improvement.

We would like to take this opportunity to record our appreciation for the efforts and assistance of Eugenia Cronin, joint director of public health, Helena Pugh from Haringey Council, Vicky Hobart from Haringey PCT, and all other staff who have taken part in this review.

2.6 Status of this report

This report was finalised and approved at the Well Being Partnership Board on the 2nd October 2008.

This report has been prepared for the members of London Borough of Haringey and the directors of Haringey Primary Care Trust, and should not be relied upon by any third parties.

3 Delivering strategic and operational objectives

play and learning'. There are also strong links into the key strategic priorities of the Haringey PCT Commissioning Strategy Plan, such as 'promoting a healthier Haringey by improving health and well-being and tackling Health Inequalities'.

One of the four fundamental building blocks in the LAA is 'Healthier Communities and Older People' and there are a number of mandatory and optional indicators for measuring progress within the Healthier Communities and Older People block..

3.1 Context

The health inequalities agenda is complex. In order to tackle this effectively, it is essential that organisations have a strategy to tackle inequalities that is based on health need.

It is difficult for a range of separate organisations to make a difference unless they work collaboratively. Organisations across the economy should therefore have a shared vision, identify common priorities and develop a strategy to improve health, which is jointly owned by all parties. This requires strong leadership, and management arrangements that are "fit for purpose". It also requires individual organisations to develop a clear link between the shared, economy-wide priorities and their own commissioning / procurement plans.

3.2 Is there a strategy for tackling the health inequalities agenda that is based on health need?

There are a number of strategies for tackling health inequalities within Haringey. Overall responsibility for addressing health inequalities rests with the Haringey Strategic Partnership (HSP). The HSP has developed a Community Strategy, and there are 6 agreed outcomes from this strategy with one being 'Healthier people with a better quality of life'. This sets out ambitions to reduce Health Inequalities and looks at why reduction is important, what the objectives and targets are and also how success will be measured.

The Community Strategy is supported by the Council Plan and links into the Plan's key priority of 'encouraging lifetime wellbeing at home, work,

The Wellbeing Strategic Framework (WBSF) is the key strategic framework for reducing health inequalities and improving wellbeing in adults. This has been approved by the Wellbeing Partnership Board (WPBP) and represents an action plan to improve life expectancy and reduce health inequalities.

Review of the strategies that are in operation demonstrates that there are good structural links in place to promote health and wellbeing. Each strategy document is different but it is clear to see how they relate to each other with the ultimate aim of reducing health inequalities.

A key challenge for the partners going forward will be to look at developing further the structure of the Joint Strategic Needs Assessment (JSNA). This will describe the means by which partners will describe the current and future healthcare needs of the Borough and what the strategic direction of service delivery will be to ensure these needs are met. The development of the JSNA at Haringey is potentially more challenging than other areas given the high mobility of the population. Haringey is ambitious in going beyond the minimum data set required for the JSNA and seeking to enhance the quality of the data set further to ensure that a robust JSNA will result in more effective commissioning to improve well-being and to reduce Health Inequalities.

Recommendation 1 - to continue the development of the JSNA

Haringey has decided to go beyond the minimum data set in developing the JSNA and it is likely there will be considerable planning required to obtain detail for secondary analysis. There are also potential difficulties in developing a JSNA given the high mobility of the population, therefore partners will need to ensure that proper arrangements are in place to ensure development of the JSNA is successful. If this is the case, it is highly likely that benefits will arise in the form of more effective commissioning aimed at improving health and well-being and reducing health inequalities.

3.3 Is the leadership of this strategy clearly defined and operating effectively?

Leadership of the health inequalities appears to be sound. There are clear structures in place that sit underneath the Haringey Strategic Partnership, in the form of Well-Being Partnership Board and the Wellbeing Chairs Executive - both of which have the aim of promoting and delivering a healthier Borough. Each supporting programme and initiative is assigned a lead agency which is responsible for its delivery.

3.4 Is wider public health expertise influential in developing strategies?

The public health teams at the PCT and key officers within the Council have been instrumental in setting health priorities that, in turn, have informed strategy development at an organisational and partnership level. The Haringey Strategic Partnership (HSP) has also consulted with other stakeholders through a consultation event attended by over 130 people in February 2006 which focussed on 7 key issues identified to help Haringey people live healthier and longer lives. As detailed in Section 3.3 the recent appointment of the Joint Director of Public Health also brings a fresh perspective, as experiences and best practice identified from other areas can be used to assist Haringey in further development of its strategies.

3.5 Are strategic priorities being implemented with clear accountability and delivery mechanisms?

High level progress against the relevant LAA targets is monitored by the HSP. The Well Being Strategic Framework Implementation Plan is the key delivery vehicle for accountability and achievement of strategic outcomes.

A well-being scorecard has been developed and this incorporates all targets and these are monitored at the Well-being partnership board. The scorecard is updated on a quarterly basis. The WBPB has 5 sub groups, organised around the 7 outcomes of the WBSF. The chairs of these sub-groups have been identified as lead contacts for each of the outcomes.

We see the well being scorecard as a crucial initiative in helping to monitor outcomes and challenge performance.

3.6 Are Health inequalities strategies and commissioning plans reflected in financial plans and budgets?

Our survey identified that when respondents were asked the question as to what extent to they would agree with the statement 'that my organisation's financial plans identify resources for achieving the health inequalities plan' nearly 90% agreed. This has also been evident from examples identified such as Recreation services and Libraries at the Council whereby funding for promotions in respect of healthy eating, recreation and smoking cessation has occurred and therefore incorporated into budgets and financial plans.

However, when respondents were asked the question 'indicate the extent to which a cost benefit analysis of options for action to reduce HI has been undertaken in the last 2 years, 57% either disagreed or disagreed strongly. It would appear therefore from this survey and also feedback from meetings with staff that there could be some additional investment put into this area to ensure there is a clear understanding of what the costs and benefits are when options are being assessed.

Recommendation 2 - to improve cost/benefit analysis of options to reduce HI.

We recommend that partners further promote a wider understanding of and focus upon the costs and benefits of options of specific courses of action to reduce Health Inequalities.

4 Delivering in partnership

Trusts. The Well Being Chairs Executive oversees this partnership board and considers its agenda.

Partnership arrangements have historically been very good within the Borough and this has been extended towards the commitment to tackling health inequalities across all organisations. Additionally, good working relationships are in place at top management level. Our survey results indicated a good level of commitment to the health inequalities agenda, with strong agreement that top management are committed to tackling health inequalities and general agreement that joint decision-making in this area is effective.

The Local Area Agreement (LAA) has a strong focus on the health inequalities agenda; there has been recent update which has identified 35 improvement targets. The Well Being Partnership have devised a Scorecard that monitors the achievement of these targets and it is important that this scorecard is updated once the LAA has final ministerial sign off in June 2008.

Good sideways communications between organisations and close working relationships between operational staff have also had a positive impact on the health of local people. There is the joint appointment of the Director of Public Health, which is a funded via a 50/50 split between the Council and the PCT, which is unusual as health inequalities has been mostly seen as a PCT issue in other areas.

4.3 Do overview and scrutiny committees challenge progress on tackling health inequalities?

Overview and scrutiny committees should be an effective resource for challenging the progress being made in tackling the health inequalities agenda. In reality, however, these committees may lack the knowledge of the health inequalities agenda to provide that challenge. Within Haringey the Overview and Scrutiny Committee has shown interest in getting involved in the health inequalities agenda. We consider that the challenge role of scrutiny will best be exercised when:

4.1 Context

The causes of health inequalities are complex. Individual organisations can help to address health inequalities by introducing local solutions. However, they are more likely to have a significant impact if they work in partnership with other bodies to identify the root causes of health inequalities and provide joint solutions. In order to deliver systematic and sustainable change, it is essential for health and local government organisations to work together to tackle health inequalities. This requires the engagement of service providers as well as commissioners. Working with universities and the voluntary sector can also be hugely beneficial in identifying issues and delivering solutions to specific groups - especially hard to reach communities.

4.2 Have appropriate partnerships been identified and are they engaged? Are Local Strategic Partnerships (LSPs) and Local Area Agreements (LAAs) being used effectively to deliver change?

A wide range of partners contribute to the health inequalities agenda. The Haringey Strategic Partnership (HSP) has developed a Community Strategy which sets out broad and general ambitions for the Borough to achieve by 2016. Haringey has evidenced its commitment to reducing health inequalities through its recent update in the Local Area Agreement (LAA) where 35 improvement targets have been set. The HSP has set up 5 theme boards for each of the 5 themes in the LAA, one of which is the Well Being Partnership Board, which has overall responsibility for implementation of the Well Being Strategic Framework (WBSF). The Wellbeing Partnership Board (WBPB) is comprised of representatives from the PCT and Borough Council, voluntary sector and provider

- The WBPB have fully embedded their strategies for delivering improved health and well being
- Robust data on outcomes is available for challenge and review

We attended the Well Being Partnership Board and assessed how well it addressed strategy and performance issues within the Well Being Strategic Framework Implementation Plan. The WBPB had an extremely full agenda and at this particular meeting the discussion mainly centred around strategy documents, a process which is seen as completely necessary, however this focus on strategy meant that review of performance (through the Wellbeing Scorecard) was neglected. We recommend that consideration be paid to the structure of the agenda of these meetings and that it is better linked to the Well Being Strategic Framework. Operational issues should only form part of this agenda if they are linked to the outcomes of this framework.

Recommendation 3 - improve structure of WBPB

Consider the agenda of Haringey's Well Being Partnership Board to have a balance between strategy and performance issues with specific linkages to the Well Being Strategic Framework.

Following embedding of the Implementation Plans consideration should be given to involving Overview and Scrutiny to challenge the progress made against the Health Inequalities agenda.

4.4 Are provider trusts engaged in the health inequalities agenda?

The terms of reference for the HSP include membership of the provider trusts, there is also representation on the WBPB. The PCT and Borough have engaged provider trusts however their presence and focus did not yet reflect their crucial role in taking the HI agenda forward. We noted

that there had been non-attendance at the last two meetings of the WBPB by provider Trusts. Health inequalities are having a significant impact on emergency admissions and activity in A&E and secondary care provision, which can lead to pressure on achieving national targets. As such we consider that, given that the population of Haringey are highly mobile and there is a tendency of that population to attend A&E rather than a GP, that provider Trusts have access to significant amounts of information to aid in the health inequalities agenda and greater input is required.

Recommendation 4 - effective involvement of provider trusts

There are opportunities to improve the effectiveness of provider trusts within the health inequalities agenda. In particular, they could provide further information on A&E attendance levels.

4.5 Are the public and communities of interest effectively engaged as partners?

Haringey has a strong relationship with the voluntary sector, notably with its involvement with Haringey Association of Voluntary and Community Organisations (HAVCO). This is further evidenced by the Community and Voluntary Sector having 6 members on the 33 member HSP. There are also community and voluntary sector representatives on each of the thematic boards reporting to the HSP.

Whilst engagement with the voluntary sector has been positive it is recognised that there exists opportunities to engage further with research institutions and to potentially identify a university with an interest in HI to join the partnership board. It is understood that universities undertake a lot of research into health inequalities and their causes. However, their relationships with the organisations that are responsible for tackling the health inequalities agenda are not always well developed.

There has been evidence in the past of engagement with members of the public in developing health strategies and the Public Health team expect to hold similar community meetings prior to the completion of the Joint Strategic Needs Assessment (JSNA). Our survey results found however that there was a lack of clarity on what the mechanisms were for members of the community to get involved in developing action on HI.

Recommendation 5 - improve engagement with the public and communities of interest

Opportunity exists to engage with research institutions to understand what their role could be in the health inequalities agenda. Once engaged that resource could be used to commission further studies on areas where gaps currently exist.

5 Using information and intelligence to drive decisions

5.1 Context

The basis of all good policy decision-making often comes down to effective use of data and / or intelligence. Turning data into decisions is crucial to targeting resources and no more so than when tackling health inequalities.

5.2 Does a comprehensive health needs analysis exist which is shared with appropriate bodies and addresses health inequalities?

The last public health report for Haringey was completed in 2006, this report was well received and there was clear appetite for this information within the community. The Director of Public Health (joint appointment) has been in post since January 2008 and has been working on the production of the joint strategic needs assessment (JSNA). It is envisaged that this JSNA is going to be far more interactive with an IT platform that allows interrogation of the data. This will enable users to gain insight into the areas for which they are responsible and/or interested in.

The key challenge in this area is to maintain momentum with the exercise to ensure that the output has an appropriate feed into other key developments such as the Commissioning strategy. The JSNA is making innovative use of geographical information systems to map health information, which will increase the accessibility and impact of data

Recommendation 6 - move forward the JSNA

The Public Health Team should continue with the development of the JSNA, specifically the IT platform that is envisaged should be further explored to ensure that users can interrogate the data set for their needs.

5.3 Is there effective and efficient use of data analyst skills and capacity in identifying health inequalities issues? The new model JSNA that the public health team are developing will require increased analyst skills as a high degree of effort is required for extraction and interpretation of data and then applying this to Commissioning. Currently there is a capacity issue within the Public Health team as there are three vacant consultant posts, but when these posts are filled the challenges in place should be addressed. However, in areas that we have reviewed within the South East of England we have found that there is a national shortage of skilled data analysts, and that there has been difficulty in recruiting to the vacant posts. Going forward, there may be need to consider using some analyst capacity at the Borough Council if these posts remain unfilled.

Recommendation 7 - address capacity issues

To ensure that the data set can be developed on a timely basis it is imperative that the public health team is at full capacity. Consideration should be paid to use any capacity within the Borough Council for analyst skills.

5.4 Does public health data and intelligence inform commissioning strategies?

As recognised previously, the Public Health report of 2006 is the most up to date data set that Haringey has. In the period from 2006 to present there has been an Equalities Impact Assessment undertaken in relation to the Primary Care Strategy which has been used to assess access to

Primary Care by all groups within the Community. Our survey results showed strong agreement that Public health information is used to help understand local health inequality priorities and that public health information is used to help understand the impact of any service development on the health of the local population. It is recognised the JSNA will play a critical role in understanding the community needs further and will directly feed into commissioning plans.

5.5 Have organisations identified knowledge gaps and are they working towards filling them?

The public health team are quite open in their approach to the data set they are collating, they have been clear in what they do and do not know. Once the gaps are known they will devise plans to address the gaps and involve community where necessary. Sufficient resources need to be devoted to this area to ensure that data doesn't become out of date and inaccessible.

5.6 Do partners have a robust understanding of the issues facing diverse communities?

The Council and its partners have a good understanding of their local communities. Our survey results showed overall agreement that there is a shared process with partners for identifying key local hard to reach groups. An up to date data set will provide further information on hard to reach groups that will affect the strategy in this area. Feedback in the area of disagreement of this area outlined that they would like to see more work done to raise awareness in this area such as ensuring that newsletters and promotions actually reach hard to reach groups.

There have been some examples of partners being effective at implementing action to provide access to hard to reach groups, such as:

- there is a choose and book scheme in place at Wood Green library where outpatient appointments can be booked through the internet. Libraries are now opened on weekends and evenings to increase access.

- there is also a lot of information on health matters available in many different languages with the aim of targeting hard to reach groups.

- there is the vision to re-orientate health groups on a geographical basis, the Primary Care Strategy has been revised on this basis. Additionally the Primary Care Strategy with its hub and spoke model is hoping to address some of the access issues within the community, however it is noted that there has been some concerns over the transport situation in Haringey that may hinder access to these sites.

5.7 Does a wide range of stakeholder intelligence inform decision making?

There is evidence that stakeholders have been engaged in developing health strategies, for example one of the four fundamental building blocks in the LAA is "Healthier Communities and Older People", which was developed through consultation, including an event attended by over 70 people. An event was also held in February 2006 to provide a forum for staff to discuss health and well-being issues in Haringey and to identify local priorities for improving health and reducing inequalities over the next 5 years. The event was organised jointly by Haringey Council, Haringey Teaching Primary Care Trust, and Haringey Association of Voluntary and Community Organisations.

Going forward these community stakeholder meetings have been seen as an instrumental process in developing the JSNA. It is important that Haringey continues to use this forum to ensure community buy-in to the health inequality agenda.

6 Securing engagement from the workforce

6.1 Context

The public sector has a substantial workforce. This workforce needs to be used effectively to tackle health inequalities. The whole workforce, and especially those who engage directly with the public, should have an understanding of the key health inequalities that need to be tackled in their local area and how they can help to address them. Specialist public health teams need to be used effectively to enable action to tackle health inequalities to be properly targeted at the areas of need. Non-Executive Directors (NEDs) in health, and local government council members, need to understand the health inequalities agenda and how it affects their decisions on all areas.

6.2 Is the existing workforce being used effectively to tackle the health inequalities agenda?

The Community Strategy is in place and all partners are signed up to the Wellbeing Strategic Framework. The Director of Public Health role is already beginning to enhance further the positive working relationships that exist between the Council and the PCT.

There is evidence that efforts have been made to ensure that front-line staff are equipped with the skills and understanding to help address health inequalities. For example there has been investment in education and training to ensure that staff are equipped to handle potential health issues, such as a training session that was attended by over 500 people in respect of detecting abuse. Also, smoking cessation programmes are in place and classes are well attended with reasonable rates of success.

6.3 Is specialist public health skill and capacity available to organisations to tackle the health inequalities agenda? Haringey's public health team is structured in a way that aims to maximise the impact on all public services within the area. The director of public health post is a joint appointment with accountability to both the PCT and the Council. There is also specialised input from the Adults, Culture and Community Services directorate at the Council and also specialised assistance from the inequalities and partnerships division within the PCT.

6.4 Do NEDs and members have the skills required to provide challenge in relation to plans to tackle health inequalities?

There is evidence that Members and NED's are supportive of the issues of Health Inequalities and how these can be reduced in the Borough, such as discussions on health issues at the Overview and Scrutiny Committee.

However, we understand that there has been little specific joint training for Members or NED's on this issue, and this clearly represents an opportunity particularly as the joint DPH is now in post and able to participate in training events. This could also be extended further down the organisation, as our survey indicated that 75% of recipients had not had joint training with partners on health inequalities.

Recommendation 8 - more training on HI issues

There is potentially an opportunity to enhance joint training in HI at both Non Executive Director and Member level as well as further down the organisation.

7 Performance Management

We suggest that consideration is given to how the agenda might give greater opportunity to discuss challenges in the outcomes relating to the Well Being Strategic Framework. It may be that this is done via a regular report from the Well Being Chair Executive that highlights challenging areas. It may also be assisted by agenda items being clearly labelled with the relevant Well Being Strategic Framework outcomes.

Recommendation 9- Well Being Scorecard

We recommend that the Well Being Scorecard is reviewed on an exception basis and that appropriate consideration is given to the performance agenda, this may require review by the Well Being Chair Executive prior to the WBPB meeting.

7.1 Context

The health inequalities agenda requires strong performance management to ensure that strategic plans are delivering the required impact. Performance management systems need to cover performance at both an organisational and partnership level. An effective performance management system will enable organisations to identify the actions taken against plans and the extent to which these are delivering the required results.

7.2 Is there a commitment at the highest level to effective performance management of health inequalities?

The update of the LAA in September 2007 (to be finalised in June 2008) identified 35 improvement targets which represent the priorities for improvement agreed between central government and all members of the Haringey Strategic Partnership from 2008. The Haringey Well-being Strategic Framework (WBSF) outlines the priority actions to improve life expectancy and reduce health inequalities. In terms of monitoring progress, the WBPB is responsible for the implementation plan of the WBSF, it is not solely responsible for its delivery. There is joint ownership for the delivery of the framework. Each supporting programme and initiative in the WBSF is assigned a lead agency that is responsible for its delivery, and a lead thematic partnership, which is responsible for monitoring performance.

Partnership performance management arrangements have been well developed, in particular the Well Being Scorecard which is seen as a realistic measurement tool. This scorecard is based on the LAA targets. However, when we attended the Well Being Partnership Board the Scorecard was included with a very full agenda and covered only briefly.

7.3 Is past and current performance used to plan future action to tackle health inequalities?

Partners in Haringey are taking an increasingly robust approach to target setting. HSP members negotiated targets for the next round of Local Area Agreements, which showed high commitment to 35 targets that have a heavy emphasis on health and social care indicators. There is awareness and commitment to the HI agenda and the acknowledgement that the gap is not reducing at a quick enough rate. However, the problems within the borough are quite significant as high mobility rates mean that the population changes at a rapid rate and effectiveness of action cannot easily be determined or measured.

The most recent London Health Report (January 2008) indicates that Haringey has one of the worst health and deprivation indicators, with the borough mentioned as:

- unlikely to meet life expectancy targets for both males and females,
- highest rates of infant mortality, and

- unlikely to meet 2010 target for cancers or heart disease and stroke

This indicates that the Borough faces significant challenges in meeting future targets and this in turn creates the requirement to have a robust performance management system that is reviewed and acted upon.

7.4 Is there an appropriate performance management framework in place which is regularly reviewed?

The Well Being Scorecard will need to be revised once the final set of LAA targets have been agreed. Our survey results indicate that there may be some scope to improve the information that has been provided to partners or better understand their requirements, when asked 'we can show that HI have narrowed in the last two years in the area my organisation covers' 45% disagreed with this statement. It is recognised however that there are difficulties linking what the impact has been as a result of an action – for e.g. giving up smoking and how many more years you will live as a result.

Recommendation 10 - Revise Scorecard for the LAA targets
Once agreed the Well Being Scorecard should be updated for the new LAA targets.

8 Corporate responsibility

8.3 Is there progress on taking action with corporate responsibility principles?

Although corporate approaches to social responsibility are not yet in place, in practice there has been a significant amount of ad-hoc activity aimed at improving the health and wellbeing of staff. For example;

- a scheme in place at the Council known as the Haringey guarantee which is a scheme for tackling worklessness through working with employers and local communities to provide work and skills for local people;
- staff concessions at leisure centres to encourage use and improve overall wellbeing;
- focus at both the Council and the PCT in developing the cycling scheme whereby bicycles have been purchased to encourage use. There are also walk to work programmes;
- programmes and tips on how to stay stress free such as the introduction of flexitime to improve work/life balance and improve general wellbeing.

8.2 Has a corporate responsibility policy / approach been developed?

There are several programmes in place amongst partners identified in section 8.3 below. However, although these are all positive, we have not found evidence of formal corporate responsibility policies in place at partner organisations. If policies were developed, this could assist in promoting corporate responsibility principles more widely and also minimise potential risk (financial and reputational) to organisations from not having clear policies and guidelines in place.

8.4 Have organisations begun to consider the financial implications of corporate responsibility?

This is an area where we have requested additional information to further our understanding, but as yet we are awaiting information in this area.

8.1 Context

Public services generally employ a significant proportion of their resident populations, and therefore have an opportunity to directly tackle health inequalities through their day-to-day activities. This means using corporate powers and resources in ways that benefit rather than damage the social, economic and environmental conditions in which we live. How public services behave as employers, purchasers of goods and services, managers of transport, energy waste and water, as landlords and commissioners of building work and as an influential neighbour in many communities can make a big difference to people's health and to the wellbeing of society, the economy and the environment.

There are considerable benefits to public sector bodies of taking a corporate responsibility perspective to business and private industry recognises its impact on the bottom line.

Recommendation 11 - develop an approach to corporate social responsibility

Partner organisations should develop formal corporate social responsibility plans or policies, which recognise their significant influence as local employers, commissioners, property owners and developers, and neighbours to the local community. These plans should identify how partners can use their full range of services to stimulate health improvement and address health inequalities, and consider the financial implications of doing so.

A Action Plan

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Agreed	Comments	Date
8	<p>Recommendation 1 - to continue the development of the JSNA</p> <p>Haringey has decided to go beyond the minimum data set in developing the JSNA and it is likely there will be considerable planning required to obtain detail for secondary analysis. There are also potential difficulties in developing a JSNA given the high mobility of the population, therefore partners will need to ensure that proper arrangements are in place to ensure development of the JSNA is successful. If this is the case, it is highly likely that benefits will arise in the form of more effective commissioning aimed at improving health and well-being and reducing health inequalities.</p>	1	JSNA Steering Group Eugenia Cronin		<p>Phase 1: Core data set to be discussed at:</p> <ul style="list-style-type: none"> • Council CEMB • PCT Board <p>Core data set available on the website</p> <p>Phase 2:</p> <ul style="list-style-type: none"> • Project Brief to be finalised • Consultation Plan to be agreed and undertaken • Area(s) focus to be decided by (Links to recommendation 6 and 7) 	29 July 6 July August August from See March 2009
9	<p>Recommendation 2 - to improve cost/ benefit analysis of options to reduce HI.</p> <p>We recommend that partners further promote a wider understanding of and focus upon the costs and benefits of options of specific courses of action to reduce Health</p>	2	Joint Commissioning Group Helen Brown/ Margaret		<p>Cost-benefit analysis is not currently undertaken, however, under World Class Commissioning, the PCT is planning a major piece of work to understand how expenditure is related to health outcomes, which will necessarily include impact on health inequalities. This will be started during Autumn 2008.</p>	From October 2008

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Agreed	Comments	Date
	Inequalities.		Allen			
11	<p>Recommendation 3 - improve structure of WBPB</p> <p>Consider the agenda of Haringey's Well Being Partnership Board to have a balance between strategy and performance issues with specific linkages to the Well Being Strategic Framework.</p> <p>Following embedding of the Implementation Plans consideration should be given to involving Overview and Scrutiny to challenge the progress made against the Health Inequalities agenda.</p>	1	WBCE Eugenia Cronin		<p>Restructured WBPB and WBCE agendas to link items to 7 WBSF outcomes beginning</p> <ul style="list-style-type: none"> • WBCE • WBPB <p>Discuss performance using well-being scorecard exception reporting beginning</p> <ul style="list-style-type: none"> • WBPB • WBCE <p>(Links to recommendation 9 and 10)</p> <p>Timetable an Overview and Scrutiny review of health inequalities for 2009-10 , following visit by National Support Team for health inequalities (July 2009).</p>	<p>July October</p> <p>June July</p> <p>Page 38 Need to schedule this.</p>
11	<p>Recommendation 4 - effective involvement of provider trusts</p> <p>There are opportunities to improve the effectiveness of provider trusts within the health inequalities agenda. In particular, they could provide further information on A&E attendance levels.</p>	2	Joint Commissioning Group Helen Brown		<ul style="list-style-type: none"> • Major acute provider Trusts already members. • Clarify how to engage more effectively with provider trusts, including in sub-groups. • Joint Commissioning Group to review which other providers should be represented and how. 	Autumn
12	<p>Recommendation 5 - improve engagement with the public and communities of</p>	2			<ul style="list-style-type: none"> • Making a Positive Contribution group set up • Building on relationship with Institute of Child Health 	May 2008

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Agreed	Comments	Date
	<p>interest</p> <p>Opportunity exists to engage with research institutions to understand what their role could be in the health inequalities agenda. Once engaged that resource could be used to commission further studies on areas where gaps currently exist.</p>		<p>Joint Commissioning Group</p> <p>Helen Brown</p>		<p>re: obesity</p> <ul style="list-style-type: none"> Director of Public Health to explore possibilities with Middlesex University, School of Health and Social Care 	<p>Ongoing</p> <p>Autumn 2008</p>
13	<p>Recommendation 6 - move forward the JSNA</p> <p>The Public Health Team should continue with the development of the JSNA, specifically the IT platform that is envisaged should be further explored to ensure that users can interrogate the data set for their needs.</p>	2	<p>WBCE</p> <p>Eugenia Cronin</p>		<ul style="list-style-type: none"> Considering IT platform options such as: <ul style="list-style-type: none"> the Newham model developed by Geowise using a product called Instant Atlas Expanding the GIS internet solution developed by spatial to encompass the partnership 	<p>March 2009</p> <p style="text-align: center;">Page 39</p>
13	<p>Recommendation 7 - address capacity issues</p> <p>To ensure that the data set can be developed on a timely basis it is imperative that the public health team is at full capacity. Consideration should be given to use any capacity within the Borough Council for analyst skills.</p>	2	<p>Director of Public Health</p> <p>Eugenia Cronin</p>		<ul style="list-style-type: none"> JSNA Technical Group established and shares data HTPCT has increased its capacity by successfully recruiting to 4 consultant posts The PCT and LA have identified further resources to support the JSNA (PCT via Investment Strategy and LA via dedicated time within Information Officers' posts). 	<p>May July</p> <p>August</p>

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Agreed	Comments	Date
15	Recommendation 8 - more training on HI issues There is potentially an opportunity to enhance joint training in HI at both Non Executive Director and Member level as well as further down the organisation.	2	Director of Public Health Eugenia Cronin		<ul style="list-style-type: none"> DPH has established LBH corporate public health group, with aim of cascading training through LBH. DPH with Assistant Chief Executive PPP&C is convening an event for elected members. DPH in discussion with NEDs on training needs through world class commissioning assurance framework. 	May 2008 October/ November r Autumn 2008
16	Recommendation 9- Well Being Scorecard We recommend that the Well Being Scorecard is reviewed on an exception basis and that appropriate consideration is given to the performance agenda, this may require review by the Well Being Chair Executive prior to the WBPB meeting.	2	WBCE Sarah Barter		<ul style="list-style-type: none"> At WBCE on 20 June agreed to discuss performance using well-being scorecard exception reporting as standing item on WBCE and WBPB 	Page 40 WBPB June WBCE July
17	Recommendation 10 - Revise Scorecard for the LAA targets Once agreed the Well Being Scorecard should be updated for the new LAA targets.	2	WBCE Sarah Barter		Completed	June 2008
19	Recommendation 11 - develop formal plans and procedures for corporate social responsibility	2	PMG Mun Thong		<ul style="list-style-type: none"> Both the Council and PCT are seeking to develop plans for integrating corporate social responsibility. The Council is developing a People Strategy to cover 	March 2009 September

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Agreed	Comments	Date
	<p>Partner organisations should develop formal corporate social responsibility plans or policies, which recognise their significant influence as local employers, commissioners, property owners and developers, and neighbours to the local community. These plans should identify how partners can use their full range of services to stimulate health improvement and address health inequalities, and consider the financial implications of doing so.</p>		Phung/ Eugenia Cronin		<p>all aspects of employment including corporate social responsibility. The Strategy will be considered at Management Board and committee stage in September 2008; it contains a series of actions that will coordinate corporate social responsibility activities</p> <ul style="list-style-type: none"> An overarching policy of Corporate Social Responsibility can be developed between Haringey TPCT, Haringey Council and local voluntary and community groups, this needs discussion and agreement, initially through the PMG, Performance Management Group LBH. Agreement to develop a joint policy would need to be raised through the Haringey Strategic Partnership and agreed at that forum. It should be noted that there are key workstreams, initiatives, projects and strategies that correlate with CSR not least the Greenest Borough Strategy, the Haringey Guarantee, well being and SCEB workstreams amongst many others. There is a need to pull this work together with overarching principles for working as ethical and socially responsible public services and employers, with a commitment and tangible evidence of creating and investing in a culture of CSR. 	2008

B Response to electronic survey questions

Q1 Please tell us the name of the organisation you represent? (optional)

17

Q2 Please tick which type of body you represent

(responses of different partner bodies will be separately identified, individuals will not)

<i>County Council</i>	0
<i>District or Borough Council</i>	6
<i>Unitary Authority</i>	2
<i>PCT</i>	10
<i>Trusts: Foundation, Acute, Mental Health/Learning Disabilities, Ambulance</i>	0
<i>Police Authority</i>	0
<i>Fire Service</i>	0
<i>Other (Please state below)</i>	1
<i>Please specify 'other'</i>	1

Q3 Position

<i>Council member / Board member</i>	2
<i>Chief Executive / Director level</i>	6
<i>Other officer</i>	10
<i>Other</i>	1
<i>Please specify 'other'</i>	3

The local pattern of health inequalities

Q4 Please indicate the extent to which you agree / disagree with the following statements:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
There is an effective joint health inequalities strategy based on the health needs of the partner bodies' populations	5	12	1	0
The health inequalities plan is adequately reflected in the LAA and LSP plans, including sections such as housing, crime, environment etc.	6	10	1	1
There is enough information about health inequalities for us to identify the population's needs in the area my organisation covers	3	9	5	1
There is a shared process with partners for identifying key local health inequality issues	5	12	1	1
There is a shared process with partners for identifying key local hard-to-reach groups	2	12	4	1

Local actions

Q5 Please indicate the extent to which you agree / disagree with the following statement:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
We can show that health inequalities have narrowed in the last two years in the area my organisation covers.	1	9	8	0

Please specify 5

Q6 Please indicate the extent to which you agree / disagree with the following statements:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
My organisation regularly uses techniques to assess impact and inform service changes	2	12	3	1
Partners use shared information well	1	13	5	0
Acute and mental health / learning disability trusts have identified roles in tackling health inequalities	1	6	8	0
My organisation has developed joint services with partners	6	12	1	0
<i>Please specify what these are and what makes them joint, e.g. pooled budgets, joint posts</i>	7			

Increased access**Q7 Please indicate the extent to which you agree / disagree with the following statement:**

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
Changes have been made to my organisation's services because inequities in access were identified	4	12	3	0
<i>Please specify</i>	4			

Q8 Please indicate the extent to which you agree / disagree with the following statement:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
We can show that access to services has been increased for disadvantaged groups in the area my organisation cover	1	15	3	0
<i>Please specify</i>	5			

Q9 Please indicate the extent to which you agree / disagree with the following statement:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
We can show that action taken in the last 2 years has had an impact on previous under-performance	6	10	3	0
<i>Please specify</i>	4			

Local levels of understanding about roles**Q10 Please indicate the extent to which you agree / disagree with the following statements:**

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
Health inequalities are everybody's business and not just an NHS issue	17	1	1	0
Councils have a community leadership role which includes promoting a healthier community and narrowing health inequalities	15	3	1	0

Q11 Public health information is used to help us to understand..

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
local health inequality priorities	12	4	3	0
evidence-based research about effective interventions	12	4	2	1
the impact of any service development on the health of the local population	11	2	6	0

Governance arrangements**Q12 Please indicate the extent to which you agree / disagree with the following statements:**

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
Joint planning arrangements for health inequalities exist and are effective	3	12	4	0
It is clear who is accountable for work on health inequalities within relevant partnerships	3	14	1	1
It is clear who is accountable for work on health inequalities within my organisation	8	6	3	1
My organisation's health inequalities strategy / plan is consistent with the joint health inequalities plan	5	8	3	0
My organisation's health inequalities strategy / plan is consistent with my organisation's commissioning plan	6	9	1	0

The health overview and scrutiny committee addresses wider health issues beyond NHS reconfiguration

5

13

0

0

Current capacity and capability

Q13 Please indicate the extent to which you agree / disagree with the following statements:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
The joint health inequalities strategy addresses whole system changes needed	1	9	6	0
My organisation has sufficient skills to deliver work on health inequalities	3	8	5	1
I fully understand the difference we partners intend to make in the most disadvantaged communities	6	11	2	0
I have had joint training with partners on health inequalities	1	4	10	3
There are effective mechanisms for enabling communities to participate in developing action on health inequalities	2	7	9	0

Performance management and value for money

Q14 Please indicate the extent to which you agree / disagree with the following statements:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
Effective joint monitoring arrangements are in place	2	14	3	0
My organisation can produce the information required to monitor performance against the joint health inequalities strategy and supporting plans	3	12	2	1

Cost benefit analysis of options for action has been undertaken in the last 2 years (singly or jointly)	0	6	7	1
---	---	---	---	---

Please specify 1

Q15 Please indicate the extent to which you agree / disagree with the following statements:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
We can show that we have targeted our financial resources on actions which evidence shows have the biggest impact on reducing health inequalities	2	12	3	0
Progress is benchmarked against comparable areas	2	10	6	0
I know which actions have had a measurable impact on reducing local health inequalities in the last 2 years	3	5	7	2

Decision-making and resource allocation

Q16 Please indicate the extent to which you agree / disagree with the following statements:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
My organisation's chief officers / members / board members are committed to tackling local health inequalities	9	9	1	0
Targets are agreed by partners and locally relevant	6	12	0	1
Joint decision-making for health inequalities is effective	5	9	3	0

Please describe how it is effective or could be improved 3

Q17 Please indicate the extent to which you agree / disagree with the following statement:

	<i>Strongly Agree</i>	<i>Agree broadly</i>	<i>Disagree broadly</i>	<i>Strongly Disagree</i>
My organisation's financial plans identify resources for achieving the health inequalities plan	5	10	2	0

Q18 Please use the space below to make any further comments

2



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Appendix 2: Health Inequalities Audit Action Plan July 2008

Action Plan

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Comments milestones	RAG status	Date
8	<p>Recommendation 1 - to continue the development of the Joint Strategic Needs Assessment</p> <p>Haringey has decided to go beyond the minimum data set in developing the Joint Strategic Needs Assessment and it is likely there will be considerable planning required to obtain detail for secondary analysis. There are also potential difficulties in developing a Joint Strategic Needs Assessment given the high mobility of the population, therefore partners will need to ensure that proper arrangements are in place to ensure development of the Joint Strategic Needs Assessment is successful. If this is the case, it is highly likely that benefits will arise in the form of more effective commissioning aimed at improving health and well-being and reducing health inequalities.</p>	1	<p>Joint Strategic Needs Assessment Steering Group</p> <p>Eugenia Cronin</p>	<p>Phase 1: Core data set to be discussed at:</p> <ul style="list-style-type: none"> • Council Chief Executives Management Board • Primary Care Trust Board <p>Core data set available on the website</p> <p>Phase 2:</p> <ul style="list-style-type: none"> • Project Brief to be finalised • Consultation Plan to be agreed and undertaken • Area(s) focus to be decided by (Links to recommendation 6 and 7) 	G	<p>29 July 6 July</p> <p>August</p> <p>August</p> <p>from Sept. March 2009</p>

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Comments milestones	RAG status	Date
9	<p>Recommendation 2 - to improve cost/benefit analysis of options to reduce HI.</p> <p>We recommend that partners further promote a wider understanding of and focus upon the costs and benefits of options of specific courses of action to reduce Health Inequalities.</p>	2	<p>Joint Commissioning Group</p> <p>Keith Edmunds/ Margaret Allen</p>	<p>Cost-benefit analysis is not currently undertaken, however, under World Class Commissioning, the Primary Care Trust is planning a major piece of work to understand how expenditure is related to health outcomes, which will necessarily include impact on health inequalities. This will be started during Autumn 2008.</p>	G	<p>From October 2008</p>
11	<p>Recommendation 3 - improve structure of WBPB</p> <p>Consider the agenda of Haringey's Well Being Partnership Board to have a balance between strategy and performance issues with specific linkages to the Well Being Strategic Framework.</p> <p>Following embedding of the Implementation Plans consideration should be given to involving Overview and Scrutiny to challenge the progress made against the Health Inequalities agenda.</p>	1	<p>Well-being Chairs Executive</p> <p>Eugenia Cronin</p>	<p>Restructured Well-being Partnership Board and Well-being Chairs Executive agendas to link items to 7 Well-being Strategic Framework outcomes beginning</p> <ul style="list-style-type: none"> Well-being Chairs Executive Well-being Partnership Board <p>Discuss performance using well-being scorecard exception reporting beginning</p> <ul style="list-style-type: none"> Well-being Partnership Board Well-being Chairs Executive <p>(Links to recommendation 9 and 10)</p> <p>Timetable an Overview and Scrutiny review of health inequalities for 2009-10, following visit by National Support Team for health inequalities (July 2009).</p>	G	<p>July October</p> <p>June July</p> <p>Need to schedule this.</p>

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Comments milestones	RAG status	Date
11	Recommendation 4 - effective involvement of provider trusts There are opportunities to improve the effectiveness of provider trusts within the health inequalities agenda. In particular, they could provide further information on Accident and Emergency attendance levels.	2	Joint Commissioning Group Keith Edmunds/Eugenia Cronin	<ul style="list-style-type: none"> Major acute provider Trusts already members. Clarify how to engage more effectively with provider trusts, including in sub-groups. Joint Commissioning Group to review which other providers should be represented and how. 	G	Autumn
12	Recommendation 5 - improve engagement with the public and communities of interest Opportunity exists to engage with research institutions to understand what their role could be in the health inequalities agenda. Once engaged that resource could be used to commission further studies on areas where gaps currently exist.	2	Well-being Chairs Executive Eugenia Cronin	<ul style="list-style-type: none"> Making a Positive Contribution group set up Building on relationship with Institute of Child Health re: obesity Director of Public Health to explore possibilities with Middlesex University, School of Health and Social Care 	G G A	May 2008 Ongoing Autumn 2008
13	Recommendation 6 - move forward the JSNA The Public Health Team should continue with the development of the Joint Strategic Needs Assessment, specifically the IT platform that is envisaged should	2	Joint Strategic Needs Assessment Steering and Technical Groups	<ul style="list-style-type: none"> Considering appropriate IT platform options such as those used in other authorities, such as: <ul style="list-style-type: none"> the Newham model developed by Geowise using a product called Instant Atlas 	A	March 2009

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Comments milestones	RAG status	Date
	be further explored to ensure that users can interrogate the data set for their needs.		Eugenia Cronin / Eve Pelekanos	<ul style="list-style-type: none"> Expanding the Geographical Information Systems internet solution developed by spatial to encompass the partnership 		
13	<p>Recommendation 7 - address capacity issues</p> <p>To ensure that the data set can be developed on a timely basis it is imperative that the public health team is at full capacity. Consideration should be given to use any capacity within the Borough Council for analyst skills.</p>	2	Director of Public Health Eugenia Cronin	<ul style="list-style-type: none"> Joint Strategic Needs Assessment Technical Group established and shares data Haringey Teaching Primary Care Trust has increased its capacity by successfully recruiting to 4 consultant posts The Primary Care Trust and Local Authority have identified further resources to support the Joint Strategic Needs Assessment (Primary Care Trust via Investment Strategy and Local Authority via dedicated time within new Information Officer post). 	G G G	May July August
15	<p>Recommendation 8 - more training on HI issues</p> <p>There is potentially an opportunity to enhance joint training in Health Inequalities at both Non Executive Director and Member level as well as further down the organisation.</p>	2	Director of Public Health Eugenia Cronin	<ul style="list-style-type: none"> Director of Public Health has established London Borough of Haringey corporate public health group, with aim of cascading training through London Borough of Haringey. Director of Public Health with Assistant Chief Executive Policy 	G G A	May 2008 October/November Autumn 2008

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Comments milestones	RAG status	Date
16	Recommendation 9- Well Being Scorecard We recommend that the Well Being Scorecard is reviewed on an exception basis and that appropriate consideration is given to the performance agenda, this may require review by the Well Being Chair Executive prior to the Well-being Partnership Board meeting.	2	Well Being Chair Executive Sarah Barter	<ul style="list-style-type: none"> Performance Partnerships and Consultation is convening an event for elected members. Director of Public Health in discussion with Non Executive Directors on training needs. At Well Being Chair Executive on 20 June agreed to discuss performance using well-being scorecard exception reporting as standing item on Well Being Chair Executive and Well-being Partnership Board 	G	Well-being Partnership Board June Well Being Chair Executive July
17	Recommendation 10 - Revise Scorecard for the LAA targets Once agreed the Well Being Scorecard should be updated for the new Local Area Agreement targets	2	Well Being Chair Executive Sarah Barter	<ul style="list-style-type: none"> Completed 	G	June 2008
19	Recommendation 11 - develop formal plans and procedures for corporate social responsibility Partner organisations should develop formal corporate social responsibility plans or policies, which recognise their significant	2	Performance Management Group Mun Thong Phung/ Eugenia	<ul style="list-style-type: none"> Both the Council and Primary Care Trust are seeking to develop plans for integrating corporate social responsibility. The Council is developing a People Strategy to cover all aspects of employment including 	A	March 2009 September 2008

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Comments milestones	RAG status	Date
	<p>influence as local employers, commissioners, property owners and developers, and neighbours to the local community. These plans should identify how partners can use their full range of services to stimulate health improvement and address health inequalities, and consider the financial implications of doing so.</p>		Cronin	<p>corporate social responsibility. The Strategy will be considered at Management Board and committee stage in September 2008; it contains a series of actions that will co-ordinate corporate social responsibility activities</p> <ul style="list-style-type: none"> An overarching policy of Corporate Social Responsibility can be developed between Haringey Teaching Primary Care Trust, Haringey Council and local voluntary and community groups, this needs discussion and agreement, initially through the Performance Management Group London Borough of Haringey. Agreement to develop a joint policy would need to be raised through the Haringey Strategic Partnership and agreed at that forum. It should be noted that there are key workstreams, initiatives, projects and strategies that correlate with corporate social responsibility not least the Greenest Borough Strategy, the Haringey Guarantee, Child 		

Page no.	Recommendation	Priority 1 = high 2 = medium 3 = low	Responsibility	Comments milestones	RAG status	Date
				<p>Poverty Strategy, Well being and Safer Communities Executive Board workstreams amongst many others. There are also schemes within the local authority which encourage staff volunteering, and provide work experience and apprenticeships for Haringey residents.</p> <ul style="list-style-type: none"> • There is a need to pull this work together with overarching principles for working as ethical and socially responsible public services and employers, with a commitment and tangible evidence of creating and investing in a culture of corporate social responsibility. 		

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Report title: **Progress Report on Counter Fraud Activity Relating to Housing Benefit and Council Tax Benefit.**

Report of: **The Chief Financial Officer**

Ward(s) affected: All

Report for: Information

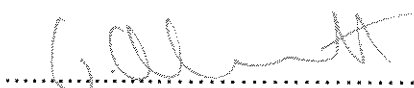
1. Purpose

- 1.1 To advise and update Members on the Counter Fraud performance of the Benefits and Local Taxation Service from the 1st July 2008 – 30th September 2008.

2. Recommendations

- 2.1 That Members consider and note this report and the work being carried out by the Benefits and Local Taxation Service in relation to Counter Fraud activity.

Report authorised by:
Gerald Almeroth
Chief Financial Officer

.....(Signature)

Contact Officer: Tim Fisher

Designation : Deputy Head of Benefits and Local Taxation

Telephone: (020-8489-1954)

3. **Executive Summary** - The Benefits and Local Taxation Service continues to maintain and further develop an effective approach to counter – benefit fraud activity. It has achieved 34 successful sanctions against those found to be committing benefit fraud during quarters 1 and 2 2008/09

4. Reasons for any change in policy or for new policy

5. Local Government (Access to Information) Act 1985 –

The background working papers are located within the BLT Fraud Section, 10 Station Rd, Wood Green. The BFI Report was published in October 2007 and is available on the internet under www.bfi.gov.uk

6. BACKGROUND

- 6.1 Counter fraud performance is primarily judged against successful outcomes in respect of Prosecutions and Sanction based activity. Fraud staff are empowered to investigate suspected benefit fraud and have a range of sanctions that can be applied to those who admit to fraud or where there is sufficient evidence to warrant a prosecution.
- 6.2 The Council has adopted an Anti - Fraud and Corruption Strategy relating to Housing Benefit and Council Tax Benefit. This specifies the type of activities which underpin effective counter fraud activity.

7. COUNTER FRAUD ACTIVITY

- 7.1 Performance of the Fraud Investigation Team for the second quarter of 2008/09 is summarised in table 1.

Successful outcomes for 2nd quarter 2008/09

Sanction Type	Number Issued	Target	Status
Caution	5		Accepted
Admin Penalty	4		Accepted
Prosecution	1		Guilty
Total	10	31	

Table 1

- 7.2 A more detailed breakdown of cases forwarded for prosecution and sanction is included in appendix 1 of this report. This gives details of the type of fraud discovered. Each decision to prosecute or administer a sanction is taken in accordance with the Sanctions Policy. This takes a range of factors into account when determining what appropriate sanction to apply, particularly the level of planned dishonesty involved.
- 7.3 Performance during quarter 2 is below what was expected for this period. This was primarily due to the Department for Work and Pensions earlier decision to suspend Housing Benefit Matching Service (HBMS) referrals. These resumed in June 2008 but because of data de-encryption problems these only became available in September. The Fraud Team are now actively sifting these referrals and identifying appropriate cases for investigation.
- 7.4 During this period the Fraud Team have also worked on a number of cases where a prosecution has been deemed appropriate. At least 7 cases have been referred to Legal Services for a summons to be issued.
- 7.5 The Benefits and Local Taxation Service has set an annual target for of 126 sanctions for 2008/09. Performance to-date is below profile, however the resumption of HBMS referrals and other planned activity should enable the Fraud Team to recover it's performance over the remainder of the year.

7.6 Performance for the year to-date is contained in table 2 below -

Successful outcomes for year to-date (2008/09)

Sanction Type	Number Issued	Target	Status
Caution	18		Accepted
Admin Penalty	11		Accepted
Prosecution	5		Guilty
Total	34	63	

Table 2

8. OVERPAID HOUSING BENEFIT

- 8.1 To date the counter fraud activity has identified £499,835 in overpaid benefit and a further £13,075 in Administrative Penalties. Central government subsidy paid in relation to overpayments is at a rate of 40p to the £1.00 or 40%. Consequently, it can be estimated that £199,934 has been generated in subsidy, this effectively results in a 60% shortfall against benefit expenditure.
- 8.2 The subsidy arrangements are designed to incentivise local authorities to recover overpaid Housing Benefit. Currently, recovery performance in relation to all in-year created overpayments is approx 55%. Based on this figure the potential recovery of overpaid Housing Benefit arising through fraud could amount to £274,909.
- 8.3 When combining subsidy paid, plus recovered overpayments for the year it is estimated that counter fraud activity could recover in the region of £474,843.

9. ANTI-FRAUD AND CORRUPTION STRATEGY

- 9.1 The Council's Anti-Fraud and Corruption Strategy – relating to Housing Benefit and Council Tax Benefit is published on the Council's website, along with the Sanctions Policy and advice on how to refer suspected cases of benefit fraud.
- 9.2 The Anti-Fraud and Corruption Strategy outlines the types of activities the Council will use to both detect and prevent benefit fraud. Since April 2008 the Benefit and Local Taxation Service has re-focussed activities to remind benefit claimants of the importance to report changes in their circumstances to ensure that the right benefit is being paid.
- 9.3 The Council's Benefits and Local Taxation Service has undertaken a range of activities to promote the message that claimants must 'Keep Us Informed' of their circumstances. Activities include –
- Writing to claimants where there is a predicted change
 - Pro-actively using trusted data from information systems to up-date claimants details without waiting for customer notification
 - Introduction of an information leaflet for customers explaining the importance of reporting changes
 - Partnership working with the Royal Mail and Pension Service

- Re-writing of Customer Services scripts to remind claimants of the need to report changes
- Introduction of a simplified form for claimants to report changes

- 9.4 The Benefits and Local Taxation Service is also reviewing the types and levels of evidence required to support the assessment of benefit claims. Of importance is the need to ensure that the gateways to claiming Housing Benefit and Council Tax Benefit are kept secure but remain simple and straightforward for claimants to understand and comply with.
- 9.5 Emphasis will be placed on verifying information using on-line facilities provided by the Department for Work and Pensions or obtaining confirmation from Job Centres that their staff have verified evidence supplied to them by claimants. Similarly, arrangements have been put in place with several Housing Associations for their staff to verify evidence supplied by claimants and pass the verified claims to the Council.

Details of cases sanctioned or prosecuted during quarter 2 2008/09

Appendix 1

Ref No	Source	Jul-08		Type of fraud discovered	Sanction	Ad Pen Amount
		Closed	Overpayment			
15949A	DWP	19-Feb-08	£1,950.00	Non-Resident	Caution	£0.00
			£1,950.00			£0.00
Ref No	Source	Aug-08		Type of fraud discovered	Sanction	Ad Pen Amount
		Closed	Overpayment			
20010DT	HBMS	07-Jul-08	£394.11	Undeclared Capital	Caution	£0.00
22232A	Intelligence Report	07-Jul-08	£7,040.69	Undeclared Owned Property	Caution	£0.00
300700	NFI	12-May-08	£14,285.94	Working & Claiming	Admin Penalty	£2,740.11
			£21,720.74			£2,740.11
Ref No	Referral Source	Sep-08		Type of fraud discovered	Sanction	Ad Pen Amount
		Closed	Overpayment			
15962A	Processing Teams	03-Jul-08	£9,458.00	Undeclared Owned Property	Admin Penalty	£2,837.40
15734A	Enfield Council	14-Feb-07	£12,771.00	Undeclared Savings/Capital	Prosecution	£0.00
15904A	Processing Teams	22-Aug-08	£41.30	Living Together- Ptnr working	Caution	£0.00
30070G	NFI	12-May-08	£5,698.00	Undeclared other CoC	Admin Penalty	£2,044.55
30070AM	Other LA	04-Aug-08	£2,809.44	Undeclared Wages Used	Admin Penalty	£842.23
30070AN	NFI	23-Jul-08	£12,328.22	Working & Claiming	Caution	£0.00
			£43,105.96			£5,724.18

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Haringey Council

Agenda Item

Audit Committee

On 28th October 2008

Report title: **Audit of Accounts 2007/08**

Report of: **Chief Financial Officer**

Ward(s) affected: All

Report for: Information

1. Purpose

1.1 To update the committee on the final outcome of the annual audit for 2007/08 and to agree the final action plan proposed by the Council's auditors following their audit of the accounts.

2. Recommendations

2.1 That the Committee agrees the management responses contained in the action plan.

Report authorised by: Gerald Almeroth – Chief Financial Officer

KEVIN BARTIE

HEAD OF CORPORATE FINANCE FOR C.F.O.

Contact officer: Graham Oliver – Head of Finance – Accounting and Control
Telephone 020 8489 3725

3. Executive Summary

3.1 The statutory report of Grant Thornton following their audit of the Council's accounts 2007/08 was approved by the General Purposes Committee on 29th September 2008. It was agreed that following the close of the audit the proposed action plan arising from this audit would be approved and monitored by the Audit Committee. The actions proposed arising from the report are included within this report to the Committee.

4. Reasons for any change in policy or for new policy development (if applicable)

4.1 None.

5. Local Government (Access to Information) Act 1985

The following background papers were used in the preparation of this report:

Report of Chief Financial Officer to General Purposes Committee on 26 June 2008 – Statement of Accounts 2007/08

Report of Chief Financial Officer to General Purposes Committee on 29 September 2008 – Annual Governance Report

6. Background

6.1 At the General Purposes committee meeting of 29th September 2008, Grant Thornton presented to members the findings from their audit of the accounts for 2007/08, prior to signing off the audit by the statutory deadline of 30th September 2008.

6.2 It was agreed that following the closure of the annual audit any follow up actions that were required would be brought to the Audit Committee for approval and on-going monitoring.

6.3 The statutory deadline for the signing off of the accounts by the Authority's auditors was 30th September 2008 and the audit opinion was issued on that date.

6.4 The Auditors delivered an unqualified audit opinion and concluded that the Council has proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources. The accounts are still open for a public inspection period and for raising objections to the auditors on the 2007/08 accounts. This period closes on the 18th November 2008.

7. Action Plan arising from Annual Governance Report 2007/08

- 7.1 The Annual Governance Report agreed by the General Purposes committee contained a draft action plan for improvements arising from the annual audit. This action plan is attached at Appendix A to this report with the management responses included.

8. Financial Implications

- 8.1 There are no direct financial implications arising from the recommendations in this report.

9. Recommendations

- 9.1 That the Committee agrees the management responses contained in the action plan.

10. Head of Legal Services comments

- 10.1 There are no specific legal implications.

Appendix A Action Plan

The following table presents a list of recommendations which require action on the part of the Council's management. These relate to weaknesses in the systems of financial control and other issues associated with the accounts process.

Finding	Recommendation	Management response	Implementation date
<p>Housing Rent write-offs Our testing on the Housing Rents system during the interim audit identified that the Chief Financial Officer had not authorised the write-off for the debt selected. We understand this was because the housing rents team were working from an incorrect version of the Constitution resulting in the proper procedures not being followed. The amount written off in year without authorisation was immaterial.</p>	<p>We recommend that the Council ensures the correct version of the Constitution is being applied to ensure compliance with proper procedures.</p>	<p>The correct procedures have been re-issued and training will be given if required. Any write-off will be monitored throughout the year to ensure proper procedures are followed.</p>	<p>Sept 08</p>

Finding	Recommendation	Management response	Implementation date
<p>Pension Fund cash The Council does not hold separate bank accounts in the name of the Pension Fund. The result of this is that separate reconciliations are required to ensure that monies in connection with the Pension Fund are ring fenced from that of the Council.</p>	<p>We recommend that the control environment would be enhanced if pension fund assets were maintained separately from the main Council accounts. The Council should review and consider opening a separate bank account for the Pension Fund.</p>	<p>The council will undertake a review of the pension fund banking arrangements with a view to considering the auditor's recommendation. The results of this review and any subsequent recommendation will be reported back to the pensions and audit committees.</p>	<p>Dec 08</p>
<p>Related Party Transactions During our testing of related party transactions we identified an instance whereby a Councillor included £11m for transactions between the Council and another body for whom the Councillor was a Non Executive Director. The amount that should have been included was the amount of remuneration received for this position. It was agreed with the Council that their arrangements could be improved in this area.</p>	<p>We recommend the Council reiterate the policy to Councillors that amounts disclosed on the related party declaration form should relate only to monies received by the individual, and not to the value of transactions between the Council and other organisations.</p>	<p>Revised guidance notes for the completion of related party transaction declarations will be issued with the returns for 2008/09. Improvements will be put in place regarding quality assurance checks on the RPT returns by officers.</p>	<p>March 09</p>

Finding	Recommendation	Management response	Implementation date
<p>Insurance Provision The insurance provision of £6.4m is not currently discounted to reflect the timing of the future cashflows.</p> <p>As per FRS12, where the effect of the time value of money is material, the amount of a provision should be the present value of the expenditures expected to be required to settle the obligation.</p> <p>The last valuation of the provision was carried out in 2006/07 and there is a risk that the provision is misstated as it does not reflect accurately the Council's liabilities as at 31/3/2008. Our work suggests that while taking on board the overstatement implicit in not discounting, we are satisfied that there is no material misstatement of the provision.</p>	<p>We recommend that from 2008/09 onwards this provision be discounted as required and that valuations are kept up to date.</p>	<p>The insurance provision will be reviewed as part of the accounts closure for 2008/09. The council will ensure that this is calculated in line with the SORP and accounting standards.</p>	<p>March 2009</p>

Finding	Recommendation	Management response	Implementation date
<p>Tangible Fixed Asset Depreciation Our testing identified that the depreciation figures for 07/08 were calculated in Oct 2006, which was before the revaluation at 31/3/07. However, in October 2006 it would not have been possible to ascertain which assets the Council would have owned as at 31/3/08.</p> <p>We have ascertained that in 07/08 General Fund operational assets have been under-depreciated by approximately £870,000, and it is recommended the Council adjust the accounts for this amount. See Appendix B.</p>	<p>It is recommended that from 2008/09 onwards the Council depreciate on the revalued amount within the Balance Sheet at year end, in order to ensure compliance with FRS15.</p>	<p>For the accounts closure 2008/09 the depreciation will be recalculated as at 31st March to ensure a more accurate figure is presented in the accounts.</p>	<p>March 09</p>
<p>Fixed Asset Reclassifications Information provided by Corporate Property Services was not processed in time to be disclosed within Note 15, Fixed Assets. The Balance Sheet value of each class of asset is correct, but the Reclassification line within the Note does not show the various transfers that have occurred during the year. In order to be compliant with the SORP, the Council have agreed to amend the disclosure so that Note 15 reflects the reclassifications that have occurred.</p>	<p>We recommend that in future the Council ensure that the detail of fixed asset reclassifications in year is disclosed within the Fixed Asset note.</p>	<p>Additional controls will be put into place to ensure the disclosures within the accounts accurately reflect the position on fixed assets. In addition an Asset Accounting module of SAP is being implemented for March 2009 which will further improve controls.</p>	<p>March 09</p>

Finding	Recommendation	Management response	Implementation date
<p>Policies & Procedures During our audit we identified a lack of written procedure notes over the processes undertaken to identify impairments, although no actual errors were identified with regards to the treatment of impairments. We also identified a lack of procedure notes in place over the consolidation process required under FRS2 Accounting for Subsidiary Undertakings.</p>	<p>We recommend that the Council formally document all its key procedures to help ensure that the approach is consistent and in accordance with Council policy.</p>	<p>All procedures will be reviewed and updated or written where appropriate as part of the closure of accounts 2008/09 preparatory work.</p>	<p>March 09</p>
<p>Finance Lease - 48 Station Road Our testing identified that the interest element of the rental payments charged to the Income and Expenditure account had not been calculated in accordance with SSAP21. In addition, the asset in the Balance Sheet had not been depreciated since this came onto the Balance Sheet in 2003/04.</p>	<p>Although the amounts are not material, we recommend that the Council adjust its approach from 2008/09 to ensure compliance with the requirements of SSAP 21.</p>	<p>The accounting treatment of 48 Station Road will be reviewed and action put into place to ensure the accounting treatment follows that required by SSAP21.</p>	<p>March 09</p>

Finding	Recommendation	Management response	Implementation date
<p>Standards Fund Grant income and expenditure Our testing identified that the Council was double counting in gross terms Standards Fund grant income received by and spent by schools. This has resulted in a £17.633m adjustment to the accounts. There is no impact upon the bottom line for the income and expenditure account or for Council Tax.</p>	<p>We understand the Council intends to modify processes for the recording of the Standards Fund grant. We recommend that the Council submits to ourselves an outline of the modified process and controls in place to ensure that Standards Fund grant is properly accounted for going forward.</p>	<p>The Council is reviewing its accounting for grants to ensure double counting does not occur. A process for monitoring this will be agreed and put into place.</p>	<p>Dec 08</p>
<p>Revaluation Reserve It is a SORP requirement for balances within the Revaluation Reserve to be identifiable by individual asset. Although the Council was able to demonstrate that the revaluations were identifiable for the majority of assets, this level of detail was not available for HRA dwellings and the PFI assets brought onto the Balance Sheet.</p>	<p>We recommend that the Council introduces a more robust methodology of record-keeping to ensure that in future years all revaluation reserve balances can be traced to individual assets.</p>	<p>A new SAP module for asset accounting is being introduced in March 2009 which will improve the controls in place for meeting the revaluation reserve requirements, including the tracking of all individual L&B assets.</p>	<p>March 09</p>

Finding	Recommendation	Management response	Implementation date
<p>Pension Fund Accounts - late contributions During our review of contributions, it was noted for ten of the scheduled and admitted bodies, contributions were late for between four days and three months up to a maximum of twelve occasions each. The aggregate amount totalled £482,463. In the context of the Fund as a whole, the amount involved is not material. Regulations require, however, that contributions deducted from members' salaries are paid over to the fund by no later than the nineteenth day following the calendar month from which the contributions have been deducted. (ie March contributions to be paid to the Fund by 19 April).</p>	<p>It is recommended that the scheduled and admitted bodies be reminded of their legal responsibilities.</p>	<p>Scheduled and admitted bodies will be reminded of their contractual obligations. In addition monitoring will be put into place to ensure late payments are chased on a timely basis.</p>	<p>Dec 08</p>
<p>Pension Fund Accounts - timely settlement of benefit liabilities During our review of benefits paid, it was noted that in some cases, benefit payments were not being settled in a timely manner. For example, transfers out that had been agreed during the month were not included on the BACS run until the end of the month, resulting in a delay of up to fifteen days from date of agreement to final settlement.</p>	<p>It is recommended that once agreed, benefit liabilities are settled at the earliest opportunity.</p>	<p>The procedures for the settlement of liabilities will be reviewed to ensure that prompt settlement of these liabilities occurs.</p>	<p>Dec 08</p>



Haringey Council

Agenda item:

[No.]**Audit Committee****On 28 October 2008**Report Title: **Internal Audit Progress Report – 2008/09 Quarter 2**Forward Plan reference number (if applicable): **N/A**Report of: **Head of Audit and Risk Management**Wards(s) affected: **All**Report for: **Non-key decision****1. Purpose (That is, the decision required)**

1.1 To inform the Audit Committee of the work undertaken by the Internal Audit Service for the second quarter 2008/09 and reports outstanding from 2007/08.

2. Recommendations

2.1 That the Audit Committee notes the audit coverage and progress during the second quarter 2008/09 and on the reports outstanding from 2007/08.

2.2 That the Audit Committee notes the progress and responses received in respect of outstanding audit recommendations.

2.3 That the Audit Committee considers whether any further action is necessary to address outstanding priority 1 recommendations.

Report Authorised by: **Chief Financial Officer**

Contact Officer: Anne Woods, Head of Audit and Risk Management

Tel: 020 8489 5973**Email:** anne.woods@haringey.gov.uk**3. Chief Financial Officer Comments**

3.1 The Chief Financial Officer has been consulted on the contents of this report and has no additional comments to make.

4. Head of Legal Services Comments

4.1 The Head of Legal Services has been consulted in the preparation of this report, and endorses the comments under paragraph 12 of the report.

5. Local Government (Access to Information) Act 1985

5.1 For access to the background papers or any further information please contact Anne Woods on 0208 489 5973.

6. Background

6.1 The purpose of this report is to advise the Audit Committee of the audit activity for the second quarter of 2008/09. In addition, the report updates the position on those reports from 2007/08 which remained outstanding at 31st March 2007.

7. Performance Management Information

7.1 Although there are no national or Best Value Performance Indicators, local performance targets have been agreed for Audit and Risk Management. These form part of Corporate Resources' reporting processes, but are detailed below for information. The table shows the targets for each area of audit activity monitored and gives a breakdown between the quarterly and cumulative performance.

PI Ref.	Performance Indicator	2 nd Quarter	Year to date	Target
A1	Audits completed vs. Planned programme	100%	85%	95%
A2	User satisfaction (1 = low, 5 = high)	4	3.7	3.75
A3	Time taken to complete investigations (2007/08 referrals)	13.5 weeks	12.6 weeks	12 weeks
A4	Priority 1 recommendations implemented at follow up (2007/08 follow up)	67%	67%	95%

8. Deloitte and Touche

8.1 The activity of Deloitte and Touche for the second quarter of 2008/09 to date is detailed at Appendix A. This also includes details of all reports outstanding from 2007/08, which are separately identified. For 2008/09, a total of 41 projects was planned for the first and second quarters, including school visits. To date, 35 projects have been completed and issued as final reports. A further 9 projects have been completed and draft reports have been issued.

8.2 The programme of planned follow up audits is also reported at Appendix A. The work of internal audit and the new reporting requirements to both the Audit Committee and Cabinet, which receive details of all outstanding Priority 1 recommendations as part of the 2008/09 corporate performance reporting arrangements, have ensured that managers take greater responsibility for implementing recommendations. Details of the outstanding Priority 1 recommendations from 2007/08 and 2006/07 are shown in the table below.

Year	Number of Priority 1 recommendations made	Number of recommendations implemented at follow up	Implementation rate	Target
2007/08	19	10	53%	95%
2006/07	38	13	34%	95%

8.3 At the previous Audit Committee, further details of all outstanding recommendations reported when the follow up work was undertaken were provided. Since July 2007, work has been ongoing, in conjunction with the Chief Financial Officer, to ensure that Directors were aware of the required actions necessary. As a result, Appendix A also contains a detailed explanation of the status of all priority 1 recommendations from 2004/05 and 2005/06 which were reported as 'not implemented' when the original follow up work was completed. Directors have been kept informed of progress at all stages and Internal Audit are satisfied that managers are taking appropriate action to address the issues raised in the original recommendations.

9. In-house Team – Fraud investigation/irregularities

9.1 In accordance with the Council's Constitution, Internal Audit investigates all cases that fall outside the remit of the Housing Benefit Fraud Investigation Team and the Information Security Policy. Appendix B details the individual cases that were completed by the In-house Team during the first and second quarter 2008/09 and brought forward from 2007/08.

9.2 Within the second quarter, seven new cases were referred to Internal Audit for investigation, and seven cases were completed during the quarter involving Council employees. The cases investigated during the second quarter covered a number of allegations from fraudulent misuse of blue badges, misuse of resources and failure to disclose a criminal conviction. During 2008/09 to date, the average length of time taken to investigate all allegations was 12.6 weeks.

9.3 The council has a dedicated email address and telephone number, which is advertised on the Council website, by which members of the public can report instances of suspected fraud or irregularity. The In-house Team manage and monitor these referrals. During quarter two, seven referrals in relation to new allegations were made via the council's email reporting facility. Of these, two related to housing benefit/council tax issues and were referred to the Housing Benefit Fraud Investigation Team. One referral

was in respect of fraudulent electricity supply and four were not audit related. No referrals were made via the telephone reporting facility.

9.4 The In-house Team also investigates claims of non-receipt of Council cheques. In 2008/09 to date, there was one referral for investigation. Improvements in procedures, including the introduction of 'positive pay' whereby the council's banking team receives information on cheques before they are cleared, and new cheque security measures have substantially reduced the level of fraudulent activity in this area. The council has not lost any money, as the fraud was detected and the cheque was not cashed.

9.5 Appendix C details the number of disciplinary suspensions and/or action taken in the second quarter of 2008/09. The data is taken from SAP and the information has been provided in line with council statistics reported elsewhere. In addition, better management information is now available to assist in monitoring and reviewing outstanding cases in order to improve processes across all directorates.

10. Risk Management

10.1 Members requested that the Audit Committee receive regular information on risk management and progress on implementing the Council's updated risk management strategy. Updates are provided on a quarterly basis as part of the regular progress reporting and a separate report on risk management work is provided on an annual basis. The annual report on risk management work will include the submission of the corporate risk register for Member review.

10.2 During the second quarter, business units and directorates have been updating their risk registers to reflect the agreed objectives and priorities for the 2008/09 business plans. Appendix D shows the latest position for all Business Units and Directorates as at October 2008. All Business Units have provided copies of the latest version of their risk registers and the directorate risk registers are currently being agreed by the respective management teams. When this is complete, the corporate risk register will be updated and reviewed by CEMB.

11. Financial Implications

11.1 There are no direct financial implications arising from this report. The work completed by Deloitte and Touche is part of the five year contract which was let from 1 April 2007. The costs of this contract are contained and managed within the Audit and Risk Management revenue budget.

12. Legal Implications

12.1 There are no specific legal implications in this report. Legal advice is obtained where appropriate in respect of investigations into financial irregularities.

13. Equalities Implications

13.1 This report deals with how risks to service delivery are managed across all areas of the council, which have an impact on various parts of the community. Improvements in

managing risks and controls will therefore improve services the Council provides to all sections of the community.

14. Consultation

14.1 No consultation was required in drafting this report. Directors and Service Managers are consulted during the audit process and their responses to recommendations made are obtained as part of the reporting process.

15. Use of Appendices

15.1 Appendix A – Deloitte and Touche Progress report
Appendix B – In-house Team – investigations into financial irregularities
Appendix C – Council-wide disciplinary information
Appendix D – Risk Management update

**Internal Audit
Quarter 2 Internal Audit Report
2008/2009
London Borough of Haringey**

Deloitte & Touche Public Sector Internal Audit Ltd.
October 2008

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Executive Summary

Introduction

This is our second quarter report to the Audit Committee for the 2008/09 financial year including details of all reports which are now at final stage. The report provides information on those areas which have achieved full or substantial assurance and gives an indication of the direction of travel for key systems work which will provide Members with information on how risks are being managed over time. The format of this report is also designed to highlight the key risks facing individual departments and the Council which have been identified during the course of internal audit reviews. A more detailed summary of the limited assurance audit findings is included for information. The report draws together the summary information which is provided on a monthly basis to Members of the Audit Committee. Members of the Committee will also be provided with full copies of our audit reports upon request.

All recommendations are agreed with Council officers, and any disputes are discussed prior to the final report being issued. All recommendations to address any control weaknesses highlighted within this report have been agreed. Officers' actions to address the recommendations, including the responsible officer and the deadline for completion, are fully detailed in the individual final audit reports.

The attached tables reflect the status of the systems at the time of the audit, and recommendations may already have been implemented by Council officers by the time the final report is issued and reported to the Audit Committee. The audits highlighted in **bold** are those not previously reported to the Audit Committee.

As a reminder, our recommendations are prioritised according to the following categories:

- | | | |
|-------------------|---|---|
| <i>Priority 1</i> | - | major issues for the attention of senior management |
| <i>Priority 2</i> | - | other recommendations for local management action |
| <i>Priority 3</i> | - | minor matters and/or best practice recommendations |

Key Highlights/ Summary of Quarter 2 2008/09:

- **Highways (Contractor Processes)**
- **Children's Centres**
- **Direct Payments – Home Care**
- **Emergency Planning & Business Continuity**

Detailed summaries:

Audit area	Scope	Status/key findings	Assurance
<p>Children's Centres 2008/09</p>	<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> • Compliance and Statutory Regulations; • Documentation, Policy and Procedures; • Monitoring of Providers and Contracting; and • Follow-up of 2005/06 recommendations. 	<p style="text-align: center;">CHILDREN & YOUNG PEOPLE SERVICE</p> <p>Weaknesses in the system of controls are such as to put the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • Statutory requirements are outlined in the Sure Start grants letter; • Children's Centres are informed of their statutory and regulatory requirements; • Grants Claims are submitted to Sure Start on a quarterly basis; and • End of year claims reports are submitted to Sure Start. <p>Within the system there are weaknesses which put the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • There are currently no specific policies or procedures for Children's Centres within the Children and Young People's Service; • Contracts relating to 2008/09 could not be obtained for two out of nine voluntary providers sampled; • There is currently no formal documented agreement in place between the Children's Centres and the Link Centres; and 	<p style="text-align: center;">Limited</p>

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> There is no evidence of any documented procedures for the reconciliation of grant income within the Children's Centres Strategy Team. <p>As a result of our audit work we have raised three Priority 1, six priority 2 and one priority 3 recommendations to help improve controls in the area.</p> <p>The priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> Policies and procedures specific to Children Centres should be developed for approval and issue to all centres; Signed contracts with voluntary providers should be put in place in a timely manner; and A formal agreement should be put in place between the Children's Centres and the Link Centres, which documents all the terms and conditions, and contractual obligations of both parties. <p>As part of the audit, we completed a follow-up on the 11 recommendations raised in our 2005/06 report. We found that four recommendations have been fully implemented, three have been partly implemented and four have not been implemented. As a result of our work, we have re-raised six recommendations.</p>	
ADULT, CULTURE & COMMUNITY SERVICES			
Direct Payments – Home Care 2008/09	Audit work was undertaken to cover the following areas and control objectives: <ul style="list-style-type: none"> Compliance with Statutory Requirements; Documentation, Policy and Procedures; Payments to Clients and/or Service Providers; Budget Management and Control; and 	Weaknesses in the system of internal controls are such as to put the system objectives at risk. <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> For all 10 service users sampled, there was evidence of an assessment undertaken by a social worker of the needs of the 	Limited

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> Monitoring and reporting arrangements. 	<p>service user;</p> <ul style="list-style-type: none"> For all three months sampled, budgetary reports, including variance analysis, were generated and explanations for variances were obtained; The care plan and costs had been reviewed and approved by the Funding Panel for all service providers sampled; and An annual Care Plan review had been undertaken for all service users sampled. <p>Within the system there are weaknesses which put some of the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> For two out of 10 service users sampled, no signed Direct Payments agreements were available to confirm that the individuals had agreed to comply with the Council's terms for the agreement; Ten service users were sampled over two months and in all cases, no evidence was available to confirm that returns had been received and that expenditure had been reconciled; and There was no evidence to confirm that budget call-over meetings take place regularly. <p>As a result of our audit work we have raised one Priority 1 recommendation, five priority 2 and one priority three recommendations to help improve controls in the area.</p> <p>The priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> The Council should remind service users of their responsibility, under the Direct Payments agreement signed with the Council, for sending monthly expenditure returns, including bank statements. Furthermore, the Direct Payments service should 	

Audit area	Scope	Status/key findings	Assurance
		<p>ensure that a monthly reconciliation of expenditure is completed for each service user and that appropriate action is taken to follow up on non-submission of returns.</p> <p>As part of our work, we followed up the nine recommendations raised in our 2004/05 Internal Audit report. We found that of four Priority 1 recommendations, two had been partly implemented, one had not been implemented and one was no longer applicable; of four Priority 2 recommendations, two had been implemented and two had not been implemented; and one Priority 3 recommendation had not been implemented. As a result of our work, we have re-raised four recommendations.</p>	

FMSiS Assessments and Summary:

Our work during 2008/09 will involve on checking compliance with the requirements of the Financial Management Standard in Schools (FMSiS).

All Primary, Infants, Junior and Special Schools are to be assessed as to whether they meet the requirements of the standard by 31st March 2010. To achieve this it is planned that these schools will be assessed over the three years as follows:

- 40% of schools by the 31st March 2008;
- 40% of schools by the 31st March 2009; and
- 20% of schools by the 31st March 2010.

Our schedule of visits to Primary Schools in 2008/09 covers 29 schools (43%). Of these, seven schools have already been visited and all schools have been assessed as meeting the standard. In any circumstances where schools are assessed as not meeting the standard, in accordance with FMSiS guidance, further time is being allowed to enable schools to provide the required evidence which would ensure that they achieve the standard. We liaise with relevant Secondary and Primary Schools and the Schools Finance Section to ensure that key recommendations are implemented as soon as possible.

The table below sets out the Primary Schools visited in Quarter 2, where a final report has been issued, and the current status with regards to compliance with the Standard (which is reported as either pass or fail):

Primary School	Date of Assessment	Date of Final Report	Outcome (Pass/Fail)	Comments
The Vale Special School	16.06.08	10.07.08	Pass	
The Green CE Primary School	26.06.08	26.09.08	Pass	
Belmont Infant School	30.06.08	26.09.08	Pass	
Seven Sisters Primary School	03.07.08	26.09.08	Pass	
South Harringay Junior School	09.07.08	26.09.08	Pass	
Blanche Nevile Special School	10.07.08	26.09.08	Pass	
Rhodes Avenue Primary School	24.07.08	26.09.08	Pass	

Follow Up 2006/07

AUDIT AREA	Assurance Level	Recommendations											Comments					
		Category			Implemented					N/A	Not Imp.	In Progress						
		1	2	3	Total	1	2	3	Total									
Chief Executives.																		
Contract and Document Management	Substantial	1	4	1	6	0	0	1	0	1	0	1	0	1	0	1	4	
Programme Budget & Budget Control Reporting Independent Challenge	Substantial	1	6	0	7	0	0	4	0	4	0	4	0	3	0	0	0	
Equalities	Substantial	0	6	0	6	0	0	1	0	1	0	1	0	1	1	1	3	
Partnership Arrangements	Substantial	0	6	0	6	0	0	4	0	4	0	4	0	0	0	2	2	
Finance																		
Debtors	Substantial	1	5	0	6	0	0	1	0	1	0	1	0	0	4	1	1	
Cash Receipting	Substantial	0	5	0	5	0	0	4	0	4	0	4	0	0	1	0	0	
Creditors	Substantial	0	4	1	5	0	0	3	1	4	0	4	0	0	1	0	0	
Treasury Management	Substantial	0	3	0	3	0	0	2	0	2	0	2	0	0	1	0	0	
Strategic FM & Budgetary Control	Substantial	0	1	2	3	0	0	1	1	2	0	2	0	0	0	1	1	
Payroll & Expenses	Limited	0	9	2	11	0	0	4	1	5	0	5	0	0	6	0	0	
Council Tax	Substantial	0	1	1	2	0	0	1	1	2	0	2	0	0	0	0	0	
Accounting & General Ledger	Substantial	0	3	0	3	0	0	3	0	3	0	3	0	0	0	0	0	
NNDR	Substantial	2	2	0	4	1	1	2	0	3	0	3	0	0	0	1	1	
Housing & Council Tax Benefits	Substantial	0	4	3	7	0	0	3	3	6	0	6	0	0	0	1	1	
Social Services																		
Haringey Integrated Community Equipment Services (HICES)	Limited	4	9	1	14	2	2	0	0	4	2	5	2	2	5	3	3	
Temporary Housing Repairs	Substantial	2	5	0	7	0	0	1	0	1	0	1	0	1	3	2	2	
Housing Association Leasing Scheme	Limited	6	3	1	10	0	0	2	1	3	0	3	0	0	0	7	7	

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DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2008/09

AUDIT AREA	Assurance Level	Recommendations													Comments
		Category			Implemented						N/A	Not Imp.	In Progress		
		1	2	3	Total	1	2	3	Total						
Pointing of Housing Register applications	Limited	2	8	1	11	0	7	1	8	0	0	1	2		
Environment															
Waste Management	Limited	7	7	0	14	5	3	0	8	0	0	4	2		
Health and Safety-Environmental Services	Limited	3	3	0	6	0	0	0	0	0	0	1	5		
Parking Control and Enforcement	Substantial	1	4	0	5	0	3	0	3	0	0	0	2		
Children's Services															
Sure Start: Early Years	Substantial	2	4	2	8	0	1	0	1	2	4	1			
Financial Monitoring of Schools	Substantial	0	3	1	4	0	2	0	2	1	0	1			
Building Schools for the Future -- Project Management	Substantial	0	3	1	4	0	2	0	2	1	0	1			
IT Audits															
Email Usage	Substantial	0	3	1	4	0	2	0	2	0	2	0			
Request work															
New Deal for Communities	N/A	6	5	0	11	5	4	0	9	0	0	0	2		
Total		38	113	18	169	13	60	9	82	11	35	41			

Implemented – officers has indicated through self-certification the progress of recommendations. We have verified a sample of responses.

N/A -- the recommendation is no longer applicable due to changes in the system, or alternative action has been taken to address the risk.

Not implemented – the recommendation has not been addressed, alternative action has not been taken.

Partly implemented – officers have started implementation of recommendations

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2008/09

APPENDIX A

Follow Up 2007/08

AUDIT AREA	Assurance Level	Recommendations											Comments				
		Category			Implemented					N/A	Not Imp.	In Progress					
		1	2	3	Total	1	2	3	Total								
Environment																	
Compliance with Procurement Procedures - Streetscene	Substantial	1	5	0	6	0	2	0	2	0	4	0	0	0			
CCTV Systems	Substantial	2	2	1	5	1	0	0	1	0	0	2	2	0			
Pro-active Anti-fraud – Blue Badges	Limited	6	3	0	9	5	0	0	5	0	0	1	3	3			
Pro-active Anti-fraud – Freedom Passes	Limited	2	4	0	6	1	2	0	3	0	0	3	3	0			
Compliance with Procurement Procedures - Parks	Substantial	2	3	0	5	2	2	0	4	0	0	1	0	0			
Management of ALMO	Substantial	0	1	1	2	0	0	1	1	0	0	1	0	0			
Corporate Resources																	
Customer Services	Substantial	1	2	0	3	0	2	0	2	0	0	0	1	1			
Children and Young People's Service																	
Recoupment	Substantial	0	3	1	4	0	1	1	2	0	0	1	1	1			
Primary Capital Programme	Substantial	3	0	0	3	1	0	0	1	0	0	2	0	0			
Adoption	Substantial	0	1	0	1	0	0	0	0	0	0	0	1	1			
Formula Funding/ Fair Funding	Substantial	1	3	0	4	0	1	0	1	0	0	0	3	3			
Adult, Culture & Community Services																	
Appointeeship and Receivership	Limited	1	10	3	14	0	2	0	2	1	1	6	4	4			1 recommendation relating to the deceased accounts was

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2008/09

APPENDIX A

Detailed Progress Report - Implementation of Priority 1 Recommendations

Audit Area	Number of Priority 1 Recommendations	Original Implementation Deadline	Progress/Status	Comments/Update
Payroll & Expenses	1	31.03.06	<p>An online process is being developed for Payroll to manage expense claims payments. <i>Deadline: 2008/09</i></p>	<p>In Progress</p> <p>Representatives of Personnel have already met with Finance staff to begin a review of the expenses being claimed and paid through petty cash. It has highlighted that there are distinct types of expense; a) genuine employee expenses for Travel and Subsistence, b) other business expense (where an employee has purchased something on behalf of the Authority and is re-claiming the cost), c) Agency Workers claiming expenses.</p> <p>The HR Support Team is in the process of preparing new claim forms, one for each of the types mentioned above. At the same time Personnel will be preparing guidance to issue to Managers and employees on the situations and levels of expenses that can be claimed. This will also confirm the need for all claims to be covered by receipts. Following a review of the Resources required there will also be a move towards payment of the Travel and Subsistence type of claim through the payroll and a drive to get Managers to use the Procurement process and P Cards to reduce the need for employees to incur individual expenses.</p>
2005/06				
Sustainability	4	2006	<ol style="list-style-type: none"> 1. Corporate Procurement Strategy and Procurement Policy 2. Sustainable Procurement Procedures <i>Deadline: End December 2008</i> 3. Sample check of environmental checklists completed by Project Managers <i>Deadline: End December 2008</i> 	<p>Implemented</p> <p>In Progress</p> <p>A Procurement manual is currently being developed and will be finalised by end of December 2008.</p> <p>In Progress</p> <p>This process will be implemented in line with the Procurement manual currently being developed.</p>

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2008/09

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Audit Area	Number of Priority 1 Recommendations	Original Implementation Deadline	Progress/Status	Comments/Update
		4.	Sustainability Development Manager to be involved in projects above the threshold value of £500,000 <i>Deadline: End December 2008</i>	In Progress A Sustainability Development Manager has recently been appointed. This process will be implemented in line with the Procurement manual currently being developed.
Telecommunication	1	Dec'06 and Q4 2007/08	Telecommunications Strategy <i>Deadline: 2008/09</i>	In Progress This will be included within the IT Strategy currently in development.
iPlan Application and e-Planning	1	Dec'06 and Jun'08	Improved Logical Access Controls within the e-Planning application. <i>Deadline: September 2008</i>	In Progress Upgrade is currently in progress and system will go live by September 2008.
TOREX Leisure Management System	1	Ongoing/ May 2008	Request to software suppliers to correct the system in order to fully prevent access following repetitive invalid logon attempts <i>Deadline: December 2008</i>	In Progress Requests have been sent to the software suppliers. It is expected that the software will be upgraded by December 2008, in line with the release schedule from the suppliers (normally October) and allowing for upgrade to be operational.

Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of internal audit work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Auditors, in conducting their work, are required to have regards to the possibility of fraud or irregularities. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on managements to provide us full access to their accounting records and transactions for the purposes of our audit work and to ensure the authenticity of these documents. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Deloitte & Touche Public Sector Internal Audit Limited

London

October 2008

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APPENDIX B
IN HOUSE AUDIT – IRREGULARITIES INVESTIGATED 01/04/08 - 30/09/2008 & B/F FROM 2007/08

Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 30/09/08	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
Adult, Culture and Community Services	Allegation of housing fraud	1	1	1	Dismissed Appeal heard Reinstated	
	Alleged private working whilst off sick	1	1	1	Employee Dismissed	
	Alleged misuse of Blue Badge	1	1	1	Disciplinary Pending	
	Alleged misuse of Blue Badge	1	1	1	Disciplinary Pending	
Children & Young Persons Service	Alleged HB Fraud and misuse of resources	1	1	1	Employee Resigned	
	Alleged failure to disclose motoring convictions/ Irregular expense claims	1	1	1	Disciplinary Pending	

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IN HOUSE AUDIT – IRREGULARITIES INVESTIGATED 01/04/08 - 30/09/2008 & B/F FROM 2007/08

Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 30/09/08	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
Corporate Resources	Allegation of irregular overtime claims	1	1	1	Employee Resigned	
	Alleged irregular undervaluation of property	1	0	0		
Urban Environment	Alleged Irregular housing application	1	1	1	Dismissed Dismissal Upheld at Appeal ET Lodged ET found in favour of Council Employee Resigned	
	Alleged Irregular CT & HB claim	1	1	1		

APPENDIX B
IN HOUSE AUDIT – IRREGULARITIES INVESTIGATED 01/04/08 – 30/09/2008 & B/F FROM 2007/08

Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 30/09/08	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
	Alleged Irregular Timekeeping	1	0	0		
	Alleged irregular procurement of PSL properties	1	0	0		
	Alleged employee attending university whilst off sick	1	0	0		
Non-specific	LBH cheques claims of non-receipt	1	N/A	N/A	N/A	£1,040
Total		14	9	9		£1,040

Progress Report Quarter 2 - Risk Register Update Summary

Status as at: October 2008

Department	Level	Register Title	Date of most recent update	Date copy returned to audit
1 Corporate - CEMB	Corporate	Corporate Register	March 08	4-04-08
2 CE – Policy Performance Partnerships & Communication	Dept	Policy Performance Partnerships & Communication	April 08	25-04-08
3 CE – PPPC	BU	Safer Communities	September 08	26-09-08
4 CE – PPPC	BU	Neighbourhood Management	September 08	26-09-08
5 CE – PPPC	BU	Communications	September 08	26-09-08
6 CE – PPPC	BU	Improvement and Performance	September 08	26-09-08
7 CE – Organisational Development	Dept	Organisational Development	June 08	18-06-08
8 CE – OD	BU	Human Resources	June 08	18-06-08
9 CE – OD	BU	Local Democracy and Member Support	June 08	18-06-08
10 CE – OD	BU	Organisational Development & Learning	June 08	18-06-08
11 Corporate Resources (CR)	Dept	Corporate Resources	October 08	8-10-08
12 CR	BU	Legal Services	September 08	2-10-08
13 CR	BU	IT Services	October 08	2-10-08
14 CR	BU	Customer Services	September 08	30-09-08
15 CR	BU	Benefits & Local Taxation	September 08	26-09-08
16 CR	BU	Corporate Finance	September 08	12-09-08
17 CR	BU	Audit & Risk Management	September 08	12-09-08
18 CR	BU	Corporate Procurement	August 08	26-09-08
19 CR	BU	Corporate Property Services	September 08	2-10-08
20 Children and Young People's Service (CYPS)	Dept	Children and Young People's Service	September 08	26-09-08
21 CYPS	BU	Children & Families	September 08	26-09-08
22 CYPS	BU	School Standards and Inclusion	September 08	26-09-08
23 CYPS	BU	Business Support & Development	September 08	26-09-08
24 CYPS	BU	Change for Children	September 08	26-09-08

Haringey Council – Audit Committee

Disciplinary Case Analysis July 2008 to September 2008

Introduction

The information in this report is taken from SAP, covering the period 01 July 2008 – 30 September 2008.

The data is based on Haringey Council employees who

- hold Permanent, Temporary or Fixed Term Contracts
- are considered as Supernumerary (employees that have been on a Temporary Contract for more than 52 weeks)

Note that this data excludes:

- Casual or Sessional Workers
- Schools
- Agency Workers

Legend	
Adults, Culture & Community Services	AS
The Children & Young People's Service	C
Corporate Resources	CR
People & Organisational Development	PO
Policy, Performance, Partnership & Comms	PP
Urban Environment	UE
Haringey Council	HGY

The Council's Disciplinary Procedure is considered as a tool to assist in good management and not solely as a means of imposing sanctions or setting out procedures leading to dismissal.

The procedure aims to:

- Allow managers to address issues of unsatisfactory conduct and seek improvements in behaviour
- Ensure that employees covered by the procedure are treated fairly and consistently
- Ensure that proper and adequate procedures are observed before any disciplinary decisions are taken
- Help and encourage all employees to achieve and maintain standards of conduct, attendance and job performance
- Maintain discipline essential to the delivery of high quality services
- Protect the health, safety and well being of staff, service users and members of the public
- Safeguard the integrity and good reputation of the Council
(*Disciplinary Procedure July 2005*)

Disciplinary Cases

This section looks at the number of formal actions taken against employees under the disciplinary procedure based on data retrieved from SAP.

Disciplinary Cases by Directorate

Directorate	Cases Closed	Cases Open	No of cases	No of employees
AS	16	7	23	23
C	8	7	15	15
CR	6	6	12	11
PO	0	0	0	0
PP	0	2	2	2
UE	7	11	18	17
HGY	37	33	70	68

Please, note that the total number of cases is **70**, but this only represents **68** employees. The reason being, that one employee can have more than one case running concurrently. For example, an employee's dismissal could count as one case and their appeal as another.

- **Urban Environment** has the highest percentage of disciplinary cases against its workforce at **2.64%**
- **33** cases remain 'open' at the end of this period.

The following table looks at the stages of Disciplinary cases.

Stages of Disciplinary Cases

Stage	Cases Closed	Cases Open	Total	%
Invest. - not suspended	16	12	28	40
Invest. - suspended	17	17	34	49
ET	1	0	1	1
Appeal	3	4	7	10
Total	37	33	70	100

The following table identifies the outcomes of the 37 cases that were concluded.

Disciplinary Case Outcomes

Outcome	Invest. - not suspended	Invest. - suspended	Invest. - appeal	Invest. - ET	Total	%
Appeal dismissed	0	0	2	1	3	8
Appeal upheld	0	0	1	0	1	3
Dismissal	3	4	0	0	7	19
No action	2	3	0	0	5	14
Other	0	2	0	0	2	5
Part upheld	0	0	0	0	0	0
Verbal warning	3	0	0	0	3	8
Written warning	7	0	0	0	7	19
Final writ warning	1	1	0	0	2	5
Resigned	0	5	0	0	5	14
Suspension lifted	0	2	0	0	2	5
Relegation/Demotion	0	0	0	0	0	0
Total	16	17	3	1	37	100

- In **19%** of cases the employee received a Written Warning
- **19%** of cases resulted in Dismissal

This table displays reasons for Disciplinary action against employees.

Reasons for Disciplinary Cases

Reason	Cases Open	Cases Closed	Total	%
Assault	1	0	1	1
Attendance	3	3	6	9
Behaviour	12	15	27	39
Fraud / Theft	8	10	18	26
Misuse of resources	3	0	3	4
Negligence	0	3	3	4
Other	6	6	12	17
Total	33	37	70	100

- The highest cause for disciplinary action was for Behaviour at **39%**

This table looks at the ethnic breakdown and gender split for Disciplinary cases

Ethnic Class	Female		Male		All	
	Total	%	Total	%	Total	%
B & M E	26	48.1	28	51.9	54	79.4
White	6	46.2	7	53.8	13	19.1
Not Declared	1	100.0	0	0.0	1	1.5
Total	33	48.5	35	51.5	68	100

- **26.5%** of the workforce is male, but the male representation of the disciplinary cases is significantly higher at **51.5%**

The following table looks at the ethnic breakdown per Directorate and across grade bands.

Disciplinary Case employee representation by Ethnicity and Grade Band

(T = Total no. in grade band, WF = % of total disciplined employees in Directorate)

Dir	Ethnic Group	MANUAL		SC1-SC5		SC6-SO2		PO1-PO3		PO4-PO7		PO8+		TOTAL	
		T	WF	T	WF	T	WF	T	WF	T	WF	T	WF	T	WF
AS	B & ME	10	43.5	2	8.7	3	13.0	1	4.3	1	4.3	0	0.0	17	73.9
	White	2	8.7	1	4.3	1	4.3	0	0.0	2	8.7	0	0.0	6	26.1
	Total	12	52.2	3	13.0	4	17.4	1	4.3	3	13.0	0	0.0	23	100
C	B & ME	3	21.4	3	21.4	4	28.6	1	7.1	2	14.3	0	0.0	13	92.9
	White	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	1	7.1	1	7.1
	Total	3	21.4	3	21.4	4	28.6	1	7.1	2	14.3	1	7.1	14	100
CR	B & ME	4	36.4	0	0.0	4	36.4	2	18.2	0	0.0	0	0.0	10	90.9
	White	0	0.0	0	0.0	0	0.0	1	9.1	0	0.0	0	0.0	1	9.1
	Total	4	36.4	0	0.0	4	36.4	3	27.3	0	0.0	0	0.0	11	100
PO	B & ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	White	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PP	B & ME	1	50.0	1	50.0	0	0.0	0	0.0	0	0.0	0	0.0	2	100
	White	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
	Total	1	50.0	1	50.0	0	0.0	0	0.0	0	0.0	0	0.0	2	100
UE	B & ME	0	0.0	5	29.4	3	17.6	3	17.6	1	5.9	0	0.0	12	70.6
	White	0	0.0	4	23.5	1	5.9	0	0.0	0	0.0	0	0.0	5	29.4
	Total	0	0.0	9	52.9	4	23.5	3	17.6	1	5.9	0	0.0	17	100
HGY	B & ME	18	26.9	11	16.4	14	20.9	7	10.4	4	6.0	0	0.0	54	80.6
	White	2	3.0	5	7.5	2	3.0	1	1.5	2	3.0	1	1.5	13	19.4
	Total	20	29.9	16	23.9	16	23.9	8	11.9	6	9.0	1	1.5	67	100

NB: 1 employee from Children and Young Peoples Service is excluded from the above table due to not having an ethnicity declared, however, falls into salary band SC6-SO2

Suspensions

This table shows a summary of suspension cases.

Summary of Suspension Cases	
Case status	Total
No. of cases heard	12
No. of cases not concluded	17
No. of cases not concluded - leaver	5
Total	34

Timescales (no of days) of Suspension Cases

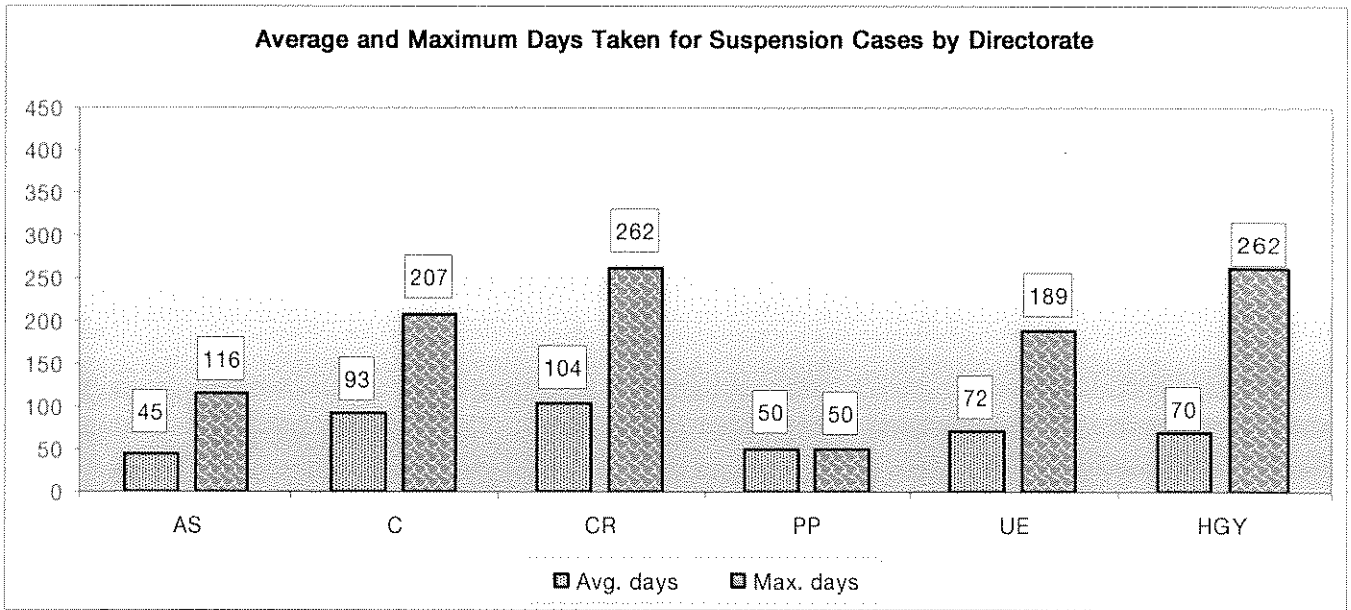
The table below looks at the **34** suspension cases and identifies the no. of working days each case has taken. If the case has not concluded by the end of the period, the number of working days is calculated from the start date of the current disciplinary stage to the end of the quarter.

The table also identifies, by directorate, the average number of days suspension for all cases, the maximum days for a single case and average days suspension for cases heard within that period.

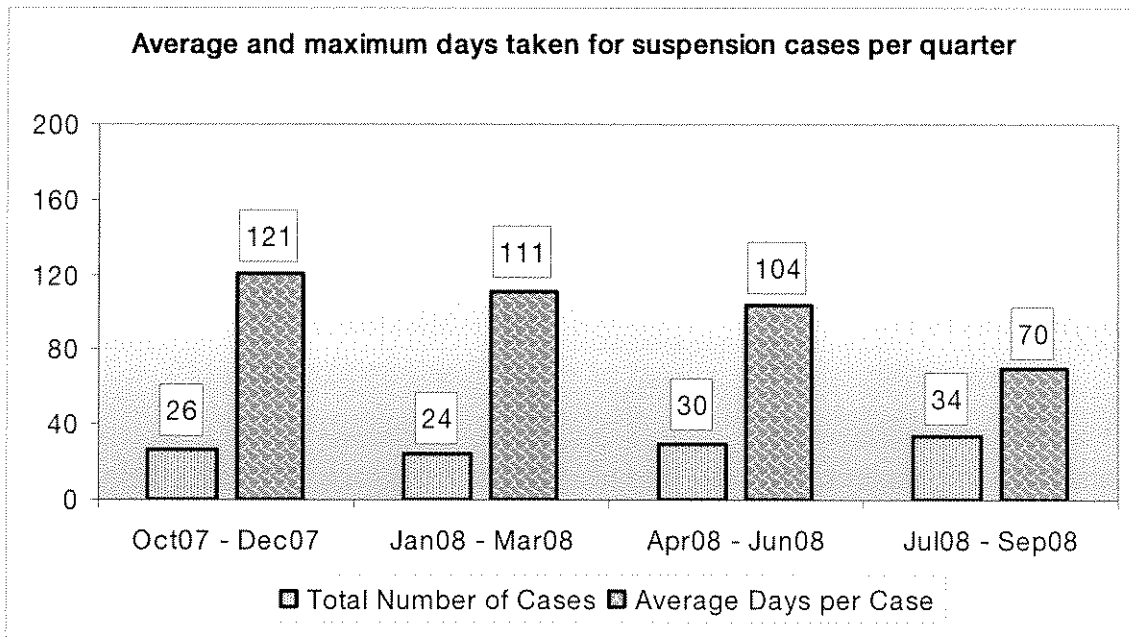
Timescales (no of days) of Suspension Cases											
Directorate	1-60	61-120	121-180	181-240	240+	Total cases	Total days	Avg days of total cases	Max. Days	Total cases heard	Avg days of cases heard
AS	12	1	0	0	0	13	579	45	116	6	46
C	1	3	0	1	0	5	463	93	207	1	4
CR	4	1	0	0	2	7	731	104	262	5	123
PO	0	0	0	0	0	0	0	0	0	0	0
PP	2	0	0	0	0	2	99	50	50	0	0
UE	2	4	0	1	0	7	504	72	189	0	0
HGY	21	9	0	2	2	34	2376	70	262	12	74
Total cases heard	9	1	0	0	2	12					

As at the end of this quarter, on average, **70** days were spent on each suspension case. This is a significant reduction of **34** days compared to the previous quarter of **104** days and we have finally met our overall target of **70** days. This is result of **4** cases being concluded in the last quarter which all had more than **121 days+** spent on each.

The average length of suspension for cases **heard** is **74** days. Of the **12** cases heard, **9** were completed within **60** days of suspension.



The chart below looks at the number of suspension cases per quarter and highlights Haringey Council's average number of days per case.



The average number of days taken per suspension case has significantly fallen since the last quarter, showing the benefit of the extra scrutiny and focus on management action that is continuously ongoing.

Appendix D

Progress Report Quarter 2 - Risk Register Update Summary

	Department	Level	Register Title	Date of most recent update	Date copy returned to audit
25	Adults Culture and Community Services (ACCS)	Dept	Adults Culture and Community Services	April 08	
26	ACCS	BU	Commissioning & Strategy	September 08	26-09-08
27	ACCS	BU	Adult Services	September 08	26-09-08
28	ACCS	BU	Recreation Services	September 08	26-09-08
29	ACCS	BU	Adult learning, Libraries & Culture	September 08	26-09-08
30	Urban Environment (UE)	Dept	Urban Environment	September 08	26-09-08
31	UE	BU	Strategic & Community Housing	September 08	26-09-08
32	UE	BU	Frontline Services	September 08	26-09-08
33	UE	BU	Planning Policy & Development	September 08	26-09-08
34	UE	BU	Enforcement	September 08	26-09-08



Haringey Council

Agenda item:

[No.]**Audit Committee****On 28 October 2008**

Report Title: **Alexandra Palace – internal audit of corporate governance and internal controls at the Charitable Trust and Trading Company**

Forward Plan reference number (if applicable): **N/A**

Report of: **Head of Audit and Risk Management**

Wards(s) affected: **All**

Report for: **Information**

1. Purpose (That is, the decision required)

1.1 To advise the Audit Committee of the work completed to review corporate governance and internal control arrangements at Alexandra Palace and Park Charitable Trust and Alexandra Park Trading Limited.

2. Recommendations

2.1 That the Audit Committee notes the contents of the report and the actions agreed and being taken to address the findings and recommendations.

Report Authorised by: **Chief Financial Officer**

Contact Officer: Anne Woods, Head of Audit and Risk Management

Tel: 020 8489 5973

Email: anne.woods@haringey.gov.uk

3. Chief Financial Officer Comments

3.1 The Chief Financial Officer has been consulted, notes the contents of the report and has no additional comments to make.

4. Head of Legal Services Comments

4.1 The legal implications are set out in paragraphs 8.1 to 8.3.

5. Local Government (Access to Information) Act 1985

5.1 For access to the background papers or any further information please contact Anne Woods on 0208 489 5973.

6. Strategic Implications

6.1 The Council has provided resources, including staff and financial support, to Alexandra Palace. In order to ensure that appropriate governance and internal control arrangements were in place, the Council's Chief Financial Officer requested that an internal audit be undertaken of both the charitable trust and trading company using his powers under section 151 of the Local Government Act 1972.

7. Financial Implications

7.1 There are no direct financial implications arising from this report. Internal Audit will provide advice and guidance where appropriate to support Alexandra Palace Charitable Trust and APTL in the implementation of recommendations. Internal Audit will also undertake follow up audits at APPCT and APTL to ensure that recommendations have been addressed. The costs of this will be contained within the Audit and Risk Management revenue budget.

8. Legal Implications

- 8.1 The internal audit of APPCT and APTL was conducted under the powers of the Council's Chief Financial Officer to secure proper administration of financial affairs under section 151 of the Local Government Act 1972.
- 8.2 The governance arrangements identified within the audit reports are equally relevant to the Council's charity trustee role and the s151 Officer's role.
- 8.3 A copy of the internal audit report has been provided to the solicitor for APPCT.

9. Equalities Implications

9.1 This report deals with how risks to service delivery are managed within Alexandra Palace charitable trust and trading company, which have an impact on various parts of the Council and the community as a whole. Improvements in managing risks and controls will therefore improve services which Alexandra Palace charitable trust and trading company and the Council provides to all sections of the community.

10. Consultation

10.1 The reports referred to in this report have been agreed with officers at Alexandra Palace charitable trust and trading company and will be presented to the respective Boards for consideration and approval.

11. Background

- 11.1 An independent review was commissioned into the circumstances surrounding the granting of a licence to Firoka (Alexandra Palace) Ltd. The review was completed and reported to the Alexandra Palace Board on 26 September 2008. The report recommended that internal audit undertake further work to review the governance and internal control arrangements in operation at Alexandra Palace and Park Charitable Trust (APPCT) and Alexandra Palace Trading Company Ltd (APTL) to provide assurance that these were appropriate and operating as intended.
- 11.2 The Director of Corporate Resources and Chief Financial Officer, joint signatories to the above report, requested that this work was undertaken by the Council's internal audit function in accordance with section 151 of the Local Government Act 1972.
- 11.3 The work was completed and the findings and recommendations agreed with the relevant managers at APPCT and APTL. Action plans to address the recommendations were also agreed with the APPCT and APTL managers. The audit reports have been submitted to the respective Boards for consideration and confirmation that they are satisfied with the agreed action plans.
- 11.4 Internal audit are satisfied with the responses received from APPCT and APTL managers and consider that the agreed actions should assist in improving governance and internal control arrangements within both organisations. Internal Audit will undertake follow up reviews at both organisations to ensure that the agreed actions have been implemented.
- 11.5 Summaries of both reports, in accordance with normal reporting procedures for those areas receiving limited assurance ratings, are attached to this report for information.

Alexandra Palace and Park Charitable Trust (APPCT)

Scope	Key findings and recommendations	Assurance
<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> • Organisational Structure; • Delegation of Authority and Accountability; • Control environment including risk assessment and management; • Compliance with Financial and Contract Procedure Rules; • The role of APTL and the Trust's management in ensuring key governance and control processes are operating effectively; • Monitoring and reporting processes in relation to governance and control issues both within APTL and the Trust and between APTL/the Trust and Haringey Council; • Review procedures to ensure local and statutory regulations are complied with; and • Follow up processes where incidences of non-compliance are identified. 	<p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • The Trust is meeting their external reporting requirements in accordance with Charity Law. • Evidence exists that some contracts have been successfully tendered and entered into. <p>Within the system there are weaknesses which put some of the system objectives at risk. The key areas where weaknesses were found at the time of audit include:</p> <ul style="list-style-type: none"> • The Trust did not have a formal code of corporate governance in place at the time of the audit. • The Trust did not have a formal risk management framework in place at the time of the audit. • The Trust did not have a formal contract management framework in place at the time of the audit. • The Trust advised that external audit completed additional work to provide assurance, but no reports were available to support this apart from the opinion in the annual statement of accounts. • The Trust did not have a formal performance review framework in place at the time of the audit. <p>As a result of our audit work, we have raised a number of recommendations to help improve controls in the respective areas. We have raised six priority 1 recommendations and six priority 2</p>	<p>Limited</p>

Alexandra Palace and Park Charitable Trust (APPCT)

Scope	Key findings and recommendations	Assurance
	<p>recommendations.</p> <p>The priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • The Trust put in place a Code of Corporate Governance for their organisation; • The Trust implement a risk management framework for their organisation; • The Trust formally agrees an operating framework between the organisations and Haringey Council. • The Trust implement a contract management framework for their organisation; • The Trust implements a formal business planning framework for their organisation; and • The Trust should ensure that its expenditure complies with local and statutory procurement regulations. 	

Alexandra Palace and Park Trading Limited (APTL)

Scope	Key findings and recommendations	Assurance
<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> • Organisational Structure; • Delegation of Authority and Accountability; • Control environment including risk assessment and management; • Compliance with Financial and Contract Procedure Rules; • The role of APTL and the Trust's management in ensuring key governance and control processes are operating effectively; • Monitoring and reporting processes in relation to governance and control issues both within APTL and the Trust and between APTL/the Trust and Haringey Council; • Review procedures to ensure local and statutory regulations are complied with; and • Follow up processes where incidences of non-compliance are identified. 	<p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • APTL are meeting their external reporting requirements in accordance with Company Law respectively. • Evidence exists that some contracts have been successfully tendered and entered into. • APTL has formulated a draft business plan and introduced a scheme of delegation. • APTL has successfully recruited to some key vacant positions. • APTL had prepared a code of governance and scheme of delegation for approval. <p>Within the system there are weaknesses which put some of the system objectives at risk. The key areas where weaknesses were found at the time of audit include:</p> <ul style="list-style-type: none"> • A formal risk management framework was not in place at the time of the audit. • A formal contract management framework was not in place at the time of the audit. • External audit completed additional work to provide assurance, but no reports were available to support this apart from the opinion in the annual statement of accounts. • No formal performance review framework was in place at the time of the audit. • CRB checks had not been completed in all relevant cases. 	<p>Limited</p>

Alexandra Palace and Park Trading Limited (APTL)

Scope	Key findings and recommendations	Assurance
	<p>As a result of our audit work we have raised nine Priority 1, eight priority 2 and one priority 3 recommendations to help improve controls in the area.</p> <p>The priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • APTL implement a risk management framework for their organisation; • APTL formally agree an operating framework between the organisation and Haringey Council. • APTL implement a contract management framework for their organisation; • APTL implement a formal business planning framework for their organisation; • All current vacant posts should be filled as soon as possible. • APTL should ensure that its expenditure complies with local and statutory procurement regulations; • There should be adequate separation of duties across all functions and operational processes. • All relevant persons should be subject to CRB check; and • All relevant staff should hold appropriate security licenses. 	

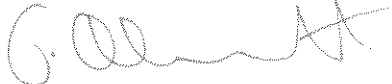
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Haringey Council

Agenda item:

[No.]**Audit Committee****On 28 October 2008**

Report Title: Internal Audit – benchmarking results	
Forward Plan reference number (if applicable): N/A	
Report of: Head of Audit and Risk Management	
Wards(s) affected: All	Report for: Information
1. Purpose (That is, the decision required) 1.1 To advise the Audit Committee of the results of the CIPFA Benchmarking exercise completed in 2008/09.	
2. Recommendations 2.1 That the Audit Committee note the contents of the report.	
Report Authorised by: Chief Financial Officer 	
Contact Officer: Anne Woods, Head of Audit and Risk Management Tel: 020 8489 5973 Email: anne.woods@haringey.gov.uk	
3. Chief Financial Officer Comments 3.1 The Chief Financial Officer has been consulted and notes that there are no direct financial implications however, the data confirms that Haringey's internal audit provides an efficient and cost effective service.	
4. Head of Legal Services Comments 4.1 The Head of Legal Services has been consulted in the preparation of this report, and endorses the contents of paragraph 8 of the report.	

5. Local Government (Access to Information) Act 1985

5.1 For access to the background papers or any further information please contact Anne Woods on 0208 489 5973.

6. Strategic Implications

6.1 Haringey Council is committed to delivering high quality, cost effective services across all of its functions. The Council is assessed by external inspectors on whether it is achieving 'value for money' for its residents. One element of this is the annual CPA Use of Resources assessment, which up until 2008/09 had a separate Value for Money element.

6.2 From 2009 onwards, the revised Use of Resources assessment incorporates the value for money judgement throughout all the elements. It is essential therefore that all services can demonstrate that they deliver their services in a cost effective and efficient manner in order to assist the council in achieving the highest possible ratings. The Internal Audit service has chosen to participate in the voluntary IPF benchmarking exercise as part of its overall objectives to deliver cost effective services to the Council.

7. Financial Implications

7.1 There are no direct financial implications arising from this report. The work completed by Deloitte and Touche is part of the five year contract which was competitively tendered and let from 1 April 2007. The costs of this contract are contained and managed within the Audit and Risk Management revenue budget.

8. Legal Implications

8.1 There are no specific legal implications in this report.

9. Equalities Implications

9.1 This report deals with how the internal audit service is provided to the Council. Effective and efficient service delivery will have an impact on various parts of the community. Improvements in value for money will therefore improve services the Council provides to all sections of the community.

10. Consultation

10.1 No consultation was required in drafting this report.

11. Background

11.1 Haringey Council has participated in the Internal Audit Benchmarking Club administered by the Institute of Public Finance (IPF) since 2005/06. The IPF benchmarking club is a voluntary exercise which organisations can opt in to, or out of, on an annual basis. IPF is a division of the Chartered Institute of Public Finance and Accountancy (CIPFA).

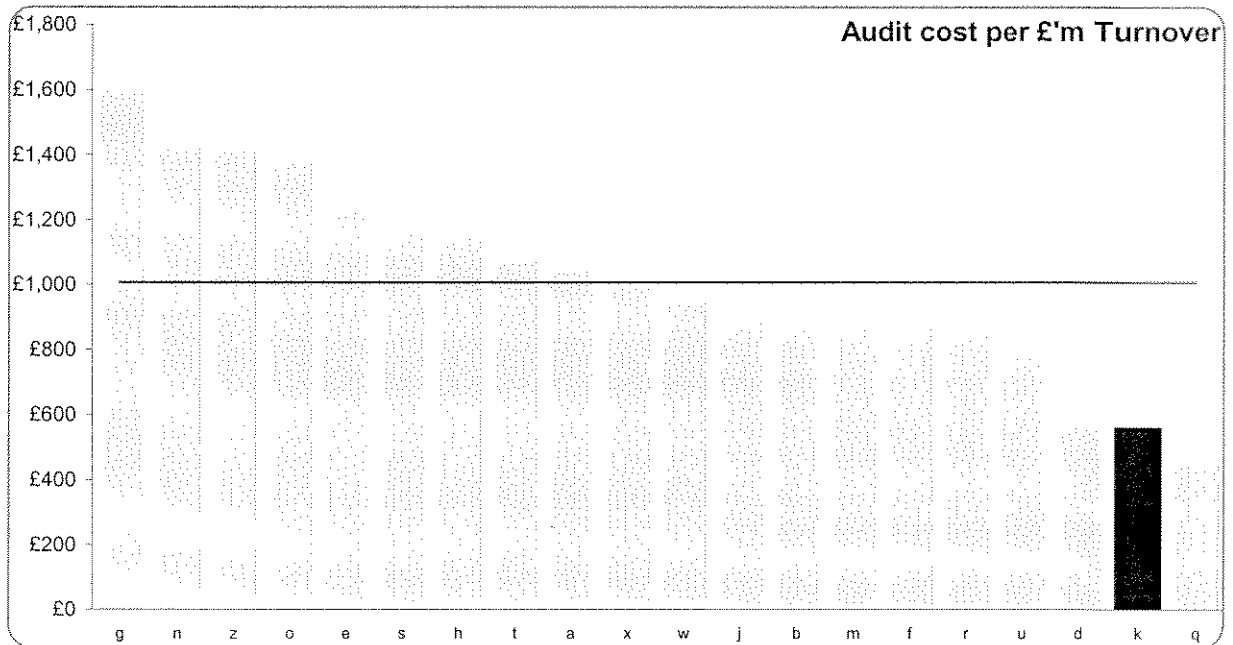
- 11.2 The purpose of the benchmarking exercise is to provide comparative information which can form the basis upon which performance comparisons and value for money judgements can be made. The information from the Benchmarking Club can also be used in the audit planning process as comparisons with other authorities and the work which they are undertaking across the country can be considered.
- 11.3 Haringey Council provided quantitative and qualitative data to IPF in a standard spreadsheet format. This data is then used to produce comparative information. As part of the benchmarking process, IPF require authorities to self-select comparator organisations in order to produce the final reports. Haringey selected the 18 London authorities which completed the IPF benchmarking process as its comparator organisations.
- 11.4 The performance of the benchmarked group is shown over a number of categories, as follows:
- Cost analysis – shows the analysis of actual audit costs for 2007/08. The key benchmarks against which actual cost performance is analysed are: cost per audit day; cost per £m turnover; and chargeable days per auditor;
 - Audit coverage – an analysis of how chargeable audit days available to the Council were used. The main benchmarks are: audit days per £m of gross revenues turnover; and how these days were applied in completing audit work on key financial systems, strategic risk areas, operational risk areas and corporate governance.
 - Staffing – an analysis of the human resources used to deliver the internal audit service. The main benchmarks are: salary bandings; staff qualifications and experience.
 - Quartiles

12. Analysis of Benchmarking Results

12.1 **Cost analysis.** The cost of Internal Audit indicates the cost of 'inputs' to the audit function, including the costs of in-house staff, bought in services (Deloitte contract) and overhead costs such as accommodation and other running costs.

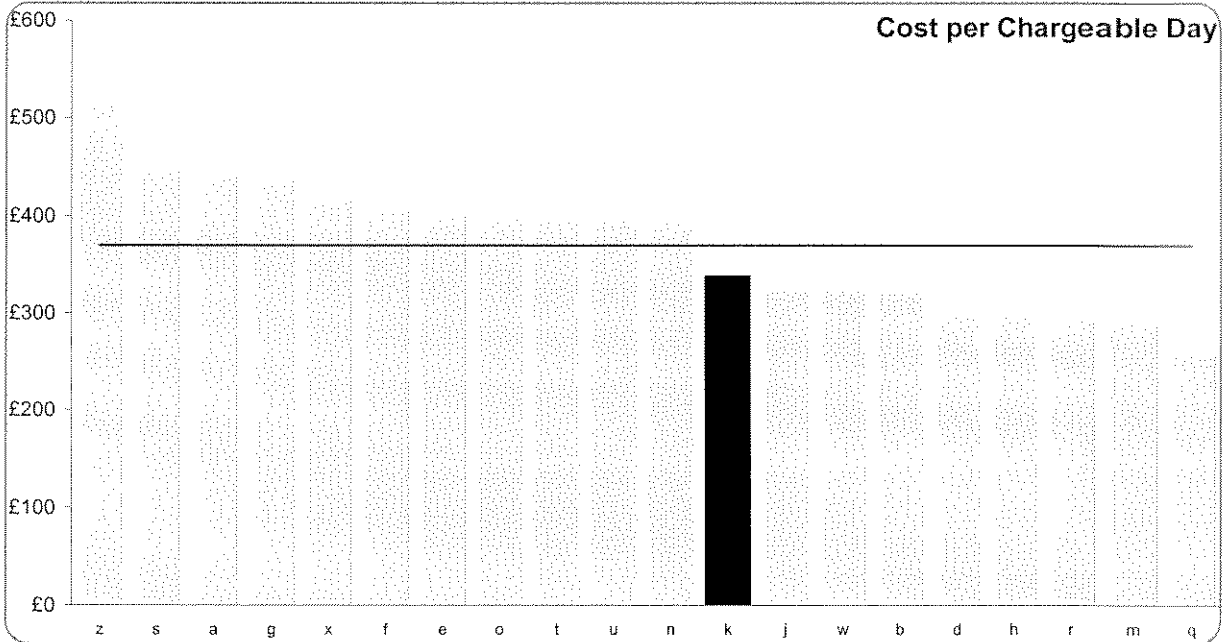
- Figure 1 below shows that Haringey's audit cost per £m turnover was £563 compared against the London group average of £1000. This indicates that Haringey's expenditure was relatively lower in comparison with other London authorities in the comparator group.

Figure 1 – Audit cost per £m Turnover

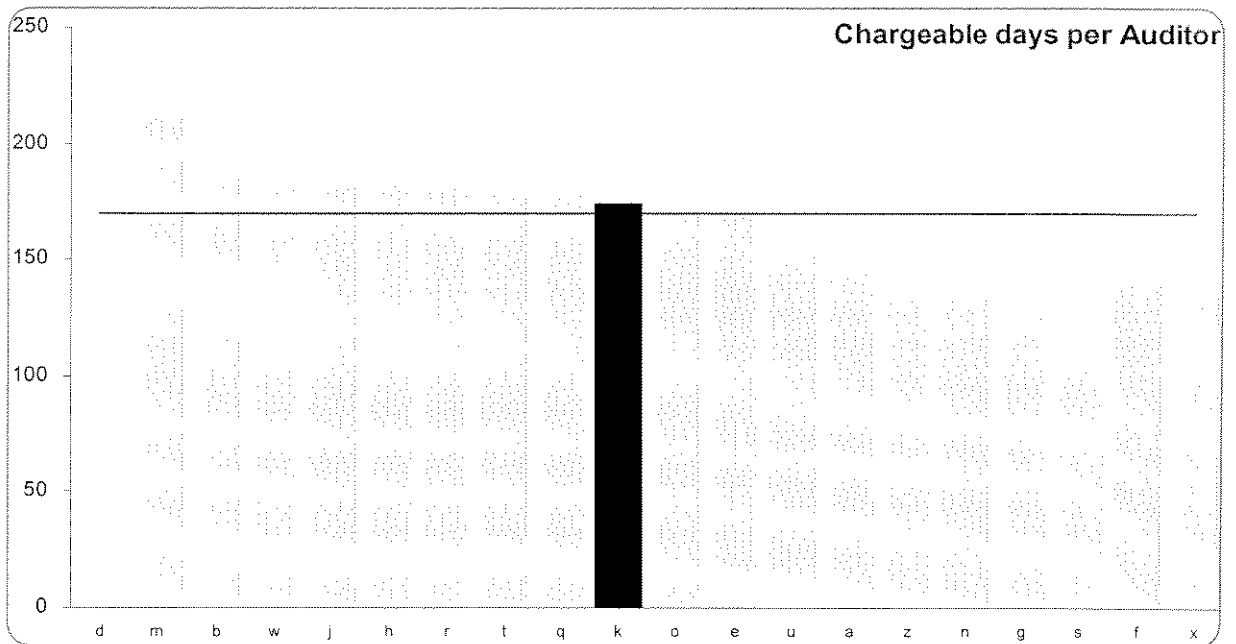


- Figure 2 below shows the overall cost per chargeable day for Haringey was £339 compared against the London group average of £374.

Figure 2 – Cost per audit day



- Figure 3 below shows that Haringey internal audit delivered 174 chargeable days per auditor, which was 5 days above the London comparator group average. Relatively low levels of sickness and management days contribute to this higher level of performance



12.2 **Audit coverage.** In order to demonstrate how the chargeable audit days are utilised in carrying out the planned audit programme, Tables 1- 3 below compare the audit coverage provided by Haringey with other London comparators. From the tables, it can be seen that time spent on auditing fundamental financial systems was lower than other comparators, this reflects the increasing levels of assurance gained over previous years audit work. The reliance placed on internal audit's work by the council's external auditors provides assurance that the balance is appropriate. Audit time spent on other areas, including fraud, is broadly in line with comparator organisations.

Table 1 – Audit Coverage – fundamental financial systems

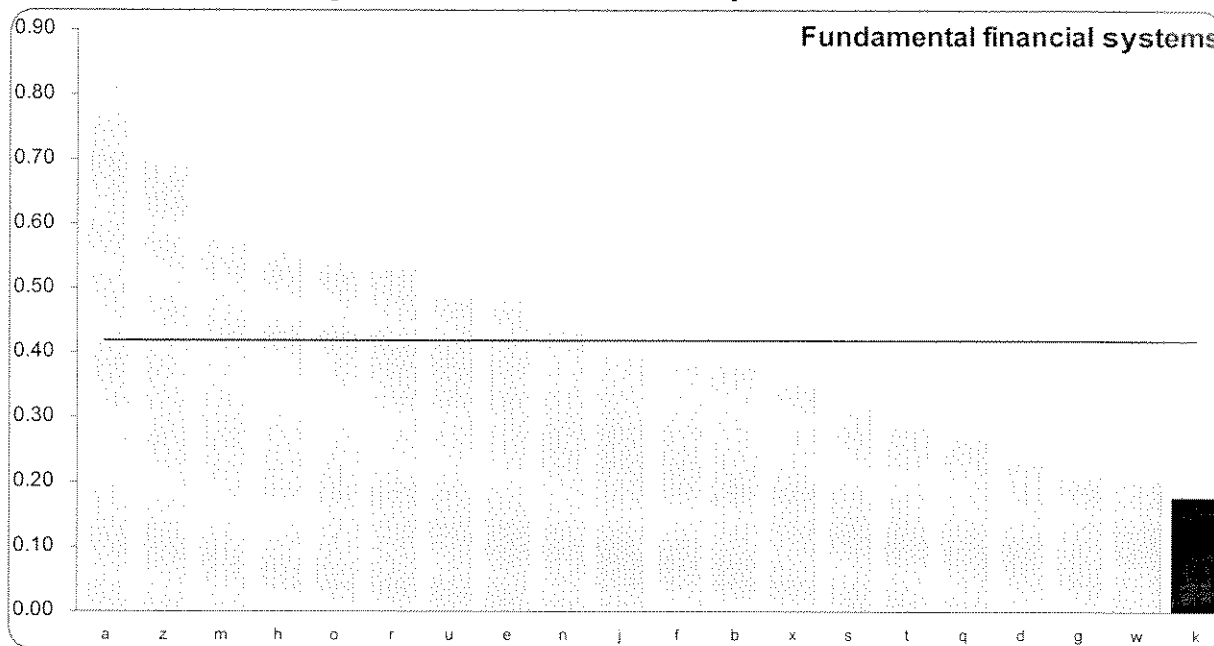


Table 2 – Audit Coverage – other systems

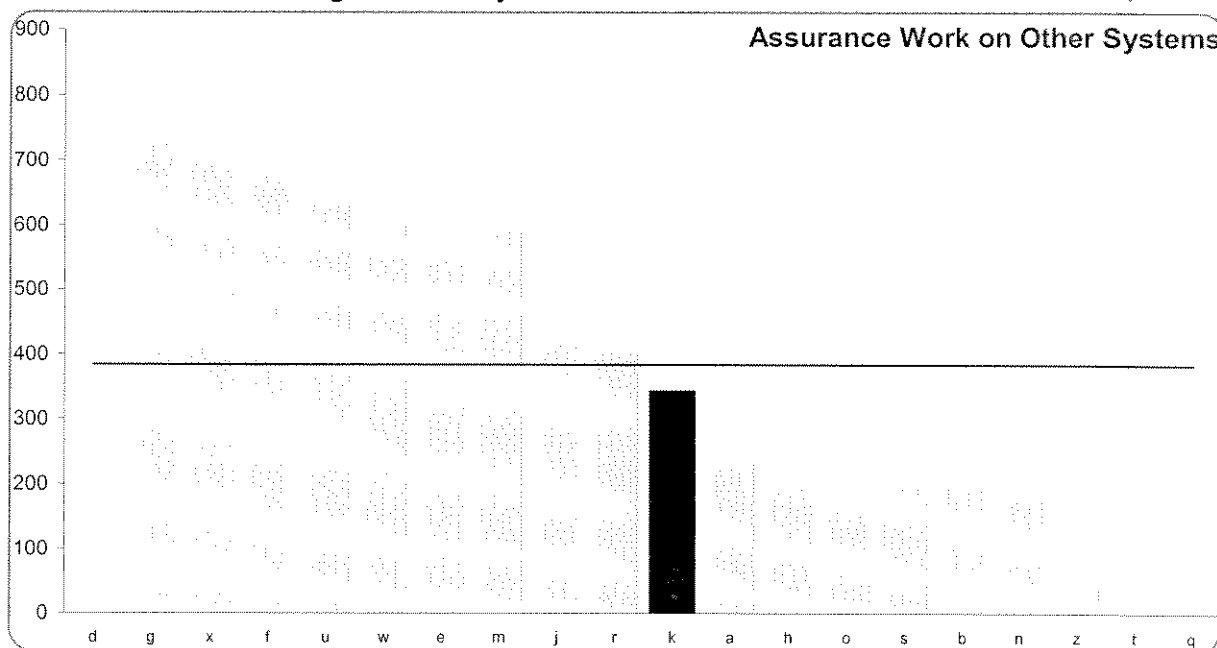
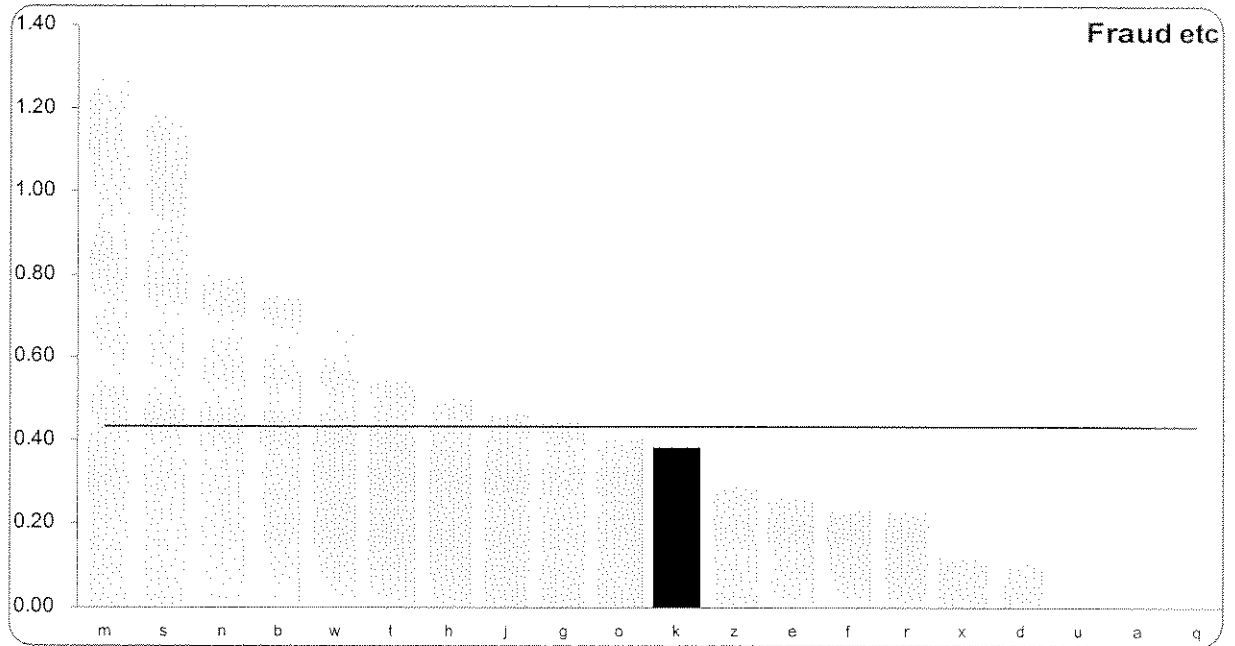
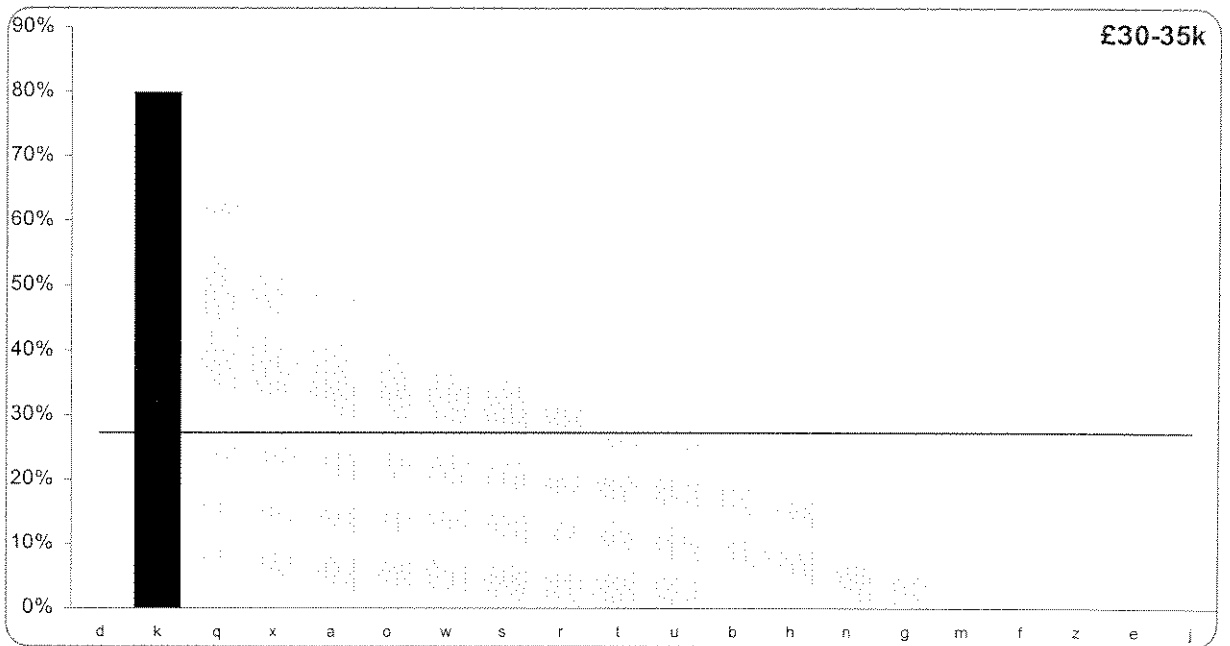


Table 3 – Audit coverage - Fraud



12.3 **Staffing.** Figure 5 below shows an analysis of salary bandings over the comparator organisations. Haringey's in-house team is very small (2.5 FTE's) compared to the London comparator organisations.

Figure 5 – analysis of staff salaries



13. Conclusion

13.1 The purpose of the benchmarking exercise is to provide comparative information which can form the basis upon which quantitative performance comparisons and value for money judgements can be made. In 2008/09, 18 London Boroughs submitted data for benchmarking purposes in order to compare performance and value for money.

Compared to the other London authorities:

- Haringey's audit costs per £m turnover was £563 compared to the London group average of £1000;
- The cost per day for Haringey's audit service was £339, compared to the London group average of £374; and
- Haringey delivered 174 chargeable days per auditor, which was 5 days above the London comparator group.



Haringey Council

Agenda item:

[No.]**Audit Committee****On 28 October 2008**Report Title: **National Fraud Initiative 2008/09**Forward Plan reference number (if applicable): **N/A**Report of: **Head of Audit and Risk Management**Wards(s) affected: **All**Report for: **Information****1. Purpose (That is, the decision required)**

1.1 To advise the Audit Committee of the 2008/09 National Fraud Initiative exercise.

2. Recommendations

2.1 That the Audit Committee notes the contents of the report.

Report Authorised by: **Chief Financial Officer**

Contact Officer: Anne Woods, Head of Audit and Risk Management

Tel: 020 8489 5973**Email:** anne.woods@haringey.gov.uk**3. Chief Financial Officer Comments**

3.1 The Chief Financial Officer notes the contents of this report and has no additional comments to make.

4. Head of Legal Services Comments

4.1 The Head of Legal Services has been consulted in the preparation of this report, and advises that there are no legal issues arising out of its contents.

5. Local Government (Access to Information) Act 1985

- 5.1 For access to the background papers or any further information please contact Anne Woods on 0208 489 5973.

6. Strategic Implications

- 6.1 Haringey Council is committed to delivering high quality, cost effective services across all of its functions. The Council is assessed by external inspectors on whether it is achieving 'value for money' for its residents. One element of this is the Council's participation in the statutory national data matching exercise, the National Fraud Initiative (NFI), which is managed by the Audit Commission.
- 6.2 The Council's participation in the statutory NFI exercise and its use of the NFI data is reviewed as part of the Use of Resources assessment. It is essential therefore that the Council can demonstrate that they make appropriate use of the NFI data in order to deliver their services in a cost effective and efficient manner and assist the council in achieving the highest possible ratings.

7. Financial Implications

- 7.1 There are no direct financial implications arising from this report. At this stage it is planned that investigations into potential data matches and fraud will be undertaken on a risk basis, as recommended by the Audit Commission, and using existing available resources. Internal Audit will provide some resources to support departments in the investigation of data matches and any follow up work required. An assessment of any additional resources which may be required will be made when the NFI data is available in February 2009.

8. Legal Implications

- 8.1 The Audit Commission uses its powers under the Serious Crime Act 2007 and the Audit Commission Act 1998 to undertake the NFI data matching exercise. Haringey Council provides data to the Audit Commission in order to fulfil its obligations as part of the statutory NFI process.
- 8.2 All data subject notification requirements, in accordance with the NFI Guidelines, have been complied with by Haringey Council and confirmation of this has been sent to the Audit Commission.
- 8.3 The Council investigates all potential cases of fraud and data matches and uses the data in accordance within Data Protection and Human Rights legislation. The Audit Commission monitors the Council's use of the NFI data to ensure that it is being used appropriately. The NFI process is also subject to review by the Council's external auditors to ensure that the arrangements which are in place are in accordance with the Audit Commission's Code of Data Matching Practice.

9. Equalities Implications

- 9.1 This report explains how the Council participates in the national data matching exercise managed by the Audit Commission with the aim of identifying and preventing instances of fraud. Effective and efficient service delivery will have an impact on various parts of the community. Improvements in preventing and detecting fraud, and value for money will therefore improve services the Council provides to all sections of the community.

10. Consultation

- 10.1 No consultation was required in drafting this report.

11. Background

- 11.1 Since 1996, the Audit Commission has run the National Fraud Initiative (NFI), once every two years. The NFI is a data matching exercise that compares sets of data to identify inconsistencies or other circumstances that might indicate fraud or error. This may include examples such as a tenant with more than one council house, a housing benefit claimant not declaring income or an employee on long-term sick leave while working elsewhere. The data-matching exercises also help auditors to assess the arrangements that audited bodies have put in place to deal with fraud. The most recent exercise (in 2006/07) identified £140 million of fraud and error across the United Kingdom.
- 11.2 To ensure data is provided to the Audit Commission securely, it is automatically encrypted during submission to a secure website. The 'matches' highlighted as a result of NFI are then provided to participating bodies through the same secure website, which is then used by auditors to monitor progress in following up these examples of potential fraud and error.
- 11.3 The NFI has regularly expanded the range of risks addressed in response to requests from audited bodies. The Serious Crime Act 2007 amends the Audit Commission Act 1998 to include new powers enabling the NFI exercise to be extended to central government bodies and the private sector.
- 11.4 The new legislation also required the publication of a new Code of Data Matching Practice which sets out the strict protocols governing NFI to ensure full data protection compliance. The 2008 Code has been reviewed by the Information Commissioner and was laid before both Houses of Parliament in summer 2008. This will ensure that data protection will be given top priority alongside protecting the public purse.

12. Core elements of NFI

- 12.1 In previous NFI exercises, Haringey council has been required to submit a number of 'data sets' for inclusion in the data matching process. These were classed as 'core'

data sets and were provided from the information held on Haringey's IT systems. The core data sets for previous NFI exercises and the data matching processes were:

- **Housing Benefits.** The NFI information was used to detect fraud and overpayments, including local authority and claimant error. During the 2006/07 exercise NFI matches were passed directly to the Job Centre Plus (JCP) and The Pension Service (TPS) for the first time. As well as removing the need for each authority to share this data, this new approach allowed JCP and TPS to undertake further automated sifting using intelligence held by the Department for Work and Pensions, for example, income declared on the income support application, to identify matches that warranted follow-up action.
- **Social Housing.** The NFI information was used to detect fraudulent tenancy agreements. The introduction of right to buy data, supplemented by matches to UK visa data, was intended to complement the traditional matches of tenancy data.
- **Immigration.** The NFI information was used to detect people working illegally or accessing benefits to which they are not entitled. Matching visa data (refused, expired and granted visas where there was no entitlement to work) and failed asylum seeker data to housing benefits, payroll and housing rents (tenancy and right to buy data) was also included in the NFI process.
- **Payroll.** The NFI data was used to identify individuals fraudulently working at more than one organisation, for example overlapping shift patterns or working for one organisation while on paid leave from another. In addition, the UK visa data has enabled the identification of employees who were not entitled to work in the UK.
- **Creditor Payments.** The NFI data is used to identify duplicate payments, incorrect VAT payments and potential corruption.

12.2 Previous NFI exercises have yielded significant successes within Haringey, notably within the area of Housing Benefits where overpayments in excess of £200k have been identified. However, the Council has been successful in identifying fraud and overpayments in relation to pensions payroll where non-declaration of employment whilst in receipt of a Haringey pension has led to recovery of over £160k in one case. Cases of persons who had no eligibility to work in the UK have also been identified in previous NFI exercises. Creditor payments data matching has not been as successful as the Audit Commission have acknowledged that the information contained within this data set is not as robust as other data sets. Work has been undertaken by the Audit Commission to correct and improve this for the 2008/09 NFI exercise.

13. 2008/09 NFI – new data matching powers

13.1 The new Code of Data Matching Practice will be in place for NFI 2008/09 and online training workshops are being devised by the Audit Commission for participating organisations. The Audit Commission has also begun discussions with stakeholders such as the Pensions Regulator, the Council of Mortgage Lenders and the Insurance Fraud Bureau to develop NFI to improve the processes and outcomes for investigating organisations.

13.2 The aim under the new arrangements is to ensure that, while upholding and protecting citizens' rights in relation to their personal data at all times, the NFI continues to serve

the public interest by safeguarding public money against losses from fraud or corruption and making an effective contribution to the wider fight against fraud.

- 13.3 The current Audit Commission strategy for the 2008/09 NFI has three main themes:
- expanding the risk areas covered for audited bodies, for example, to include council tax, insurance and private care home residents;
 - developing a secure, user-focused and environmentally friendly application with training modules and data submission facilities, as well as online access to data matches; and
 - providing more direct support for appointed auditors through a range of new matches, for example, through Companies House matches to detect possible procurement corruption and analysis of spending patterns and accounts payable controls.
- 13.4 However the Audit Commission Act 1998 Part 2(A) now allows the NFI to increase the number and range of participants by enabling bodies in the wider public and private sectors such as the Department of Health, the Driver and Vehicle Licensing Agency and financial institutions to submit data sets for matching by the Commission. This will extend the scope of NFI for audited bodies as additional data will be available from these new organisations.
- 13.5 The new legislation has meant that the range of data matches made available to participating bodies has increased substantially and is more diverse. The previous core data sets (housing benefits, housing, payroll and creditor data) have been supplemented by a new range of compulsory data sets. Table 1 below sets out the core data sets which Haringey Council has to provide for the 2008/09 NFI exercise.

Table 1 – Core data sets 2008/09

Data set to be submitted
Housing benefit claimants
Payroll
Pensions payroll
Trade creditors payment history
Trade creditors standing data
Housing
Private supported care home residents
Electoral register
Council tax
Students eligible for a student loan
Insurance claimants
Transport passes and permits including: <ul style="list-style-type: none"> • Residents parking permits • Blue badges

Data set to be submitted
<ul style="list-style-type: none"> • Concessionary travel
Licences including: <ul style="list-style-type: none"> • Market trader/market operator • Taxi driver • Personal licences to supply alcohol

- 13.6 The amendments to the Audit Commission Act 1998 now enables the Commission to make these match types available to participants that are new to NFI, in particular to local public bodies audited by the Northern Ireland Audit Office, central government departments and their agencies. Audit Scotland and the Wales Audit Office have already taken up the full range of matches under their own statutory powers within the NFI framework. This expansion increases the opportunities for fraud detection by audited bodies as they match against the data provided by the new participants.
- 13.7 As with previous exercises, Haringey Council is required to inform people that their data is being used in the NFI process. This is in accordance with the Data Protection Act 1998 and is known as 'fair processing notices'. There are certain exemptions where Haringey is not required to provide fair processing notices, for example, where personal information must be made available to the public because of a statutory requirement e.g. the electoral register.
- 13.8 The Audit Commission recommends adopting a 'layered' approach to fair processing notices, where there are three levels of notification – summary notice, condensed text and full text. Haringey follows this guidance in issuing fair processing notices. Summary notices provide the minimum necessary content for individuals whose data is being matched and, where practicable, indicate where more detailed information can be found. Summary notices are usually put on application forms e.g. benefits, housing tenancies etc and on payslips. The condensed text provides an explanation of the Audit Commission's data matching exercises and is published on the Council's website and can be used as a source of further information for summary text notices. The full text is available on the Audit Commission's website and a link to this is provided from the Council's website. Haringey Council also uses staff and pensions newsletters, Team Brief, Haringey People, and Home Zone to publicise its participation in the NFI and this approach has been agreed with the Audit Commission.

14. Use of data 2008/09 NFI exercise

- 14.1 Most of the existing data matches will continue to be in effect for the 2008/09 NFI exercise. However, some changes have been made alongside new data matching requirements. This section explains what the data sets will be used for in 2008/09.
- 14.2 Housing Benefits. To allow a more effective assessment of NFI matches in 2008/09, the Audit Commission is in discussion with the Department for Work and Pensions about integrating key intelligence from data relating to this type of benefit claimant into NFI, for example income declared and student status.

- 14.3 Council tax. Council tax records will be matched against the electoral register, to identify potential fraud in respect of single persons discounts.
- 14.4 Payments to private residential care homes. NFI matches residential care home payments to the Department for Work and Pensions deceased records to identify cases where payments were still being made after the date of a resident's death.
- 14.5 Transport passes and permits. NFI will match data to the Department for Work and Pensions deceased records to identify cases where passes were still in existence after the date of a pass/permit holder's death for Blue Badges and Concessionary Travel Passes. NFI will also match data with the DVLA to identify drivers who are disqualified or no longer entitled to drive, and with Council Tax records to identify cases where an address has multiple parking permits, but is in receipt of single persons discount.
- 14.6 Insurance Claims. The Audit Commission is working in partnership with the Insurance Fraud Bureau to match local authority claims data to information from the private sector relating to personal injury claims and known fraudsters.
- 14.7 Licences. The data will be matched to DWP records and housing/council tax benefit records to identify whether correct benefits are being claimed.

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