

Proposed Changes to the Internal Audit Plan 2022/23

Ref	New Audit Area and nature of risk	Audit area	Audit days
	<p>Risk Assessment of functions transferred from Homes for Haringey: -</p> <p>(3a) - The Audit and Risk Management Service undertook a high-level review of the six mandatory areas of compliance in 2021/22 and assigned the area "Limited Assurance". To obtain assurances over the compliance of each of the six areas, it is proposed to review the areas individually to give focus in the next 2-3 years.</p> <p>(3b) - This area has not been audited for a significant period of time and represents a significant are of risk. The audit will focus on Decent Homes performance.</p> <p>(3c) - This area was audited two years ago and assigned "Limited Assurance". Following consultation, senior management have requested a fresh audit within the pre-insourced Council Housing Service to gain new assurance as opposed to just following up actions.</p> <p>(3d) - The performance of voids was an ongoing area of concern for senior management within the pre-insourced Council Housing Service in 2021/22 and represent a significant financial and reputational risk.</p> <p>(3e) – A "Nil Assurance" report was previously issued (in 2020/21). Though there is some evidence of progress, a full audit is proposed to evidence progress. This area remains inherently high.</p>	<p>Gas Safety</p> <p>Strategic Asset Management and Improvement</p> <p>Disrepair claims</p> <p>Management of voids</p> <p>Stocks and stores</p>	<p>+10</p> <p>+10</p> <p>+10</p> <p>+10</p> <p>+8</p>

	<p>(3f) – This area was assigned “Limited Assurance” when previously audited. There are some continuing concerns of senior management within the pre-insourced Council Housing Service.</p> <p>To have a focus on the cleanliness of estates and buildings/blocks.</p>	Estate Management	+8
	<p>(3g) - There are concerns over the robustness of how quickly properties are let once they become available (existing and new build stock). Delays in letting arrangements exposes the Council to significant financial and reputational risks.</p> <p>It is proposed to review the lettings process but with an emphasis on the letting of new build properties that become available to the Council.</p>	Lettings	+10
	<p>(3) - Transition of HfH - Risk Assessment At the start of the financial year, it was recognised a risk assessment will be carried out for functions transferring into the Council from HfH. The Head of Audit and Risk Management put aside 70 days, to be allocated to specific audit areas following the transfer. This has been allocated against audits set out above.</p>	Chief Executive	-70
	<p>Audits deferred from 2021/22 internal audit plan to 2022/23: -</p> <ul style="list-style-type: none"> - Business Continuity Planning - Residential Placements - Child Protection Places - Management and Inspection of Trees 		+10 +10 +10 +10
	<p>New Audit areas identified in 2022/23</p> <ul style="list-style-type: none"> - New Rivers Leisure Centre – Follow up - New Parking System implementation, parking permit and system’s controls 		+5 +15

	Areas to be audited in 2023/24 (next year's audit plan). - Cyber security - Accounting and General Ledger		 -15 -10
	Net change in audit days		+31