



LONDON BOROUGH OF HARINGEY

Update to Corporate Committee
Progress with 2020/21 audit
28 March 2023

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INTRODUCTION

Update on 2020/21 audit and Housing Benefits certification

The purpose of this report is to inform the Corporate Committee on the progress of the 2020/21 audit since our Progress report to the Committee on 2 February 2023 and Housing Benefits certification work for 2020/21 and 2021/22.

This update is based on the position up to and including 17 March 2023.



2020/21 AUDIT

Progress made

We have continued to work with the Council's Finance Team on resolving residual issues. Progress has been made in the following areas:

- HRA beacons valuations
 - Further work has been done on valuations to consider whether the valuers' initial or subsequent work provides a sufficient and independent basis for inclusion in the Statement of Accounts. This includes consideration of a further proposed piece of work suggested by the valuer.
 - We consider these do not but we are consulting internally on what additional work would be necessary to address the concerns, including who needs to do this work and how the earlier work feeds into this
- Parking debtors:
 - The Finance team have been able to obtain detailed previous system analysis as at end November 2021 as a potential starting point for audit testing, but are trying to obtain an earlier dated analysis (closer to end March 2021)



2020/21 AUDIT

Progress made (continued)

We have continued to work with the Council's Finance Team on resolving residual issues. Progress has been made in the following areas:

- Infrastructure:
 - Discussions have been had with Finance relating to key areas of focus
 - A BDO audit quality panel is in the process of finalising a comprehensive/consistent work programme - i.e. minimum agreed focus and level of testing that must be applied at all audited bodies where infrastructure assets are held



2020/21 AND 2021/22 HOUSING BENEFITS WORK

Progress and current focus of work

The 2020/21 claim was certified on 16 March 2023, so has been completed

The 2021/22 work has already commenced, including reperformance of initial testing samples and some 40+ testing



CONCLUSIONS

Any questions?

