

**Internal Audit
Quarter 2 Internal Audit Report
2009/2010
London Borough of Haringey**

Deloitte & Touche Public Sector Internal Audit Ltd.
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Executive Summary

Introduction

This is our second quarter report to the Audit Committee for the 2009/10 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 2009/10:

- **Finalisation of 2008/09 audit reports**
- **Hostels Audit 2009/10**
- **Decent Homes Standard Audit 2009/10**

As part of the 2009/10 Internal Audit Plan, we also issued a draft report for the following audits:

- Fixed Assets
- Commercial Property Income
- Corporate Procurement – Risk register Testing
- Contract Management
- RBS Banking Application
- Waste Management and Recycling
- Recreational Services – Risk Register Testing
- Policy, Performance, Partnerships & Communication (PPPC) – Risk Register Testing

Follow Up of Prior Years' Recommendations

The results of our follow-up work are as follows:

2005/06

One Priority 1 recommendation remains outstanding.

2005/06

One Priority 3 recommendation remains outstanding.

2008/09

We have followed up on 133 recommendations and found that 124 (93%) have been implemented, one has been partly implemented, 4 are no longer applicable and 4 are not yet due for implementation. All Priority 1 recommendations followed up to date, where the deadline for implementation has passed, have been implemented.

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2009/10

APPENDIX A

Audit Progress Summary – 2008/09 and 2009/10:

The following table sets out the audits finalised in this quarter and the status of the systems at the time of the audit. It must be noted that the 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.

Detailed summaries of all audits which do not receive 'Full' or 'Substantial' assurance ratings are also provided for Members' information.

Audit Title	Date of audit	Date of Final Report	Assurance level	Direction of Travel	Number of Recommendations (Priority)			Comments
					1	2	3	
2008/09								
Libraries Stock Control 2008/09	March 2009	01.07.09	Substantial	⇨	2	5	1	
External Storage 2008/09	April 2009	01.07.09	Limited	N/A	6	1	0	
Supporting People Landlords 2008/09	March 2009	01.07.09	Substantial	N/A	0	5	1	
Commissioning of Services 2008/09	March 2009	01.07.09	Substantial	N/A	0	8	0	
Planning Applications & Enforcement Processes 2008/09	Nov' 2008	03.07.09	Limited	N/A	1	6	2	
Adult Services – Risk Register Testing 2008/09	March 2009	03.07.09	Substantial	N/A	1	5	0	
Procurement Committee Minutes and Actions 2008/09	Sept. '08	30.07.09	Limited	N/A	2	1	0	
Value Added Tax 2008/09	Jan. '09	30.07.09	Substantial	⇨	0	8	3	
Strategic Renewal of Leisure Centres 2008/09	March 2009	14.08.09	Substantial	N/A	2	1	0	
E-Payments 2008/09	March 2009	14.08.09	Substantial	N/A	0	3	0	
Achieving Excellence Programme (Haringey Forward) 2008/09	June 2009	14.08.09	Substantial	N/A	0	2	0	
Aids and Adaptations 2008/09	May 2009	14.08.09	Substantial	N/A	2	2	0	
Financial Management of Traded Services 2008/09	June 2009	20.08.09	Substantial	N/A	1	3	1	

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Audit Title	Date of audit	Date of Final Report	Assurance level	Direction of Travel	Number of Recommendations (Priority)			Comments
					1	2	3	
Strategic Renewal of Leisure Centres 2008/09	March 2009	14.08.09	Substantial	N/A	2	1	0	
Parking Control & Enforcement 2008/09	Feb'09	14.09.09	Limited	⇨	1	9	1	
Compliance with CSOs – Member Services & Chief Executive 2008/09	Oct'08	18.09.09	Limited	N/A	1	2	0	
Compliance with Council Financial Regulations 2008/09	Mar'09	22.09.09	Substantial	N/A	0	4	0	
Management of Corporate Landlord Property Portfolio 2008/09	Oct'08	23.09.09	Substantial	N/A	2	4	1	
Housing Register & Choice Based Lettings 2008/09	Oct'08	24.09.09	Substantial	N/A	1	2	0	
2009/10								
Hostels 2009/10	May 2009	18.08.09	Limited	N/A	6	5	0	
Decent Homes Standard 2009/10	Jun'09	21.09.09	Limited	N/A	5	2	1	

DETAILED SUMMARIES:

Audit area	Scope	Status/key findings	Assurance
CORPORATE RESOURCES – PROCUREMENT			
<p>External Storage</p> <p>2008/09</p>	<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> • Procurement of External Storage Providers; • Contractual Arrangements; • Usage and Spending; • Invoicing and Payment; and • Disposal and Destruction of Obsolete Material. 	<p>Weaknesses in the system of controls are such as to put the system objectives at risk.</p> <p>Some of the controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • A Records Management Policy and Records Management Policy for Electronic Records are in place and available on the intranet for review. These include reference to the Retention Guidelines for Local Authorities produced by the Local Government Group; • A representative has been appointed for each of the Directorates to help coordinate records storage across the Council; • A monthly reconciliation of homeless persons’ possessions held and charged by the external storage provider against the Council’s records is completed; and • For the business units interviewed, invoices are sent to central payments for processing and payment. <p>Within the system there are several weaknesses, which put the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • The lack of a centralised approach across the Council for controlling the use of external storage facilities; • Absence of formal protocols over which record types should be stored on/off site; • The absence of formal contracts between the Council and 	Limited

Audit area	Scope	Status/key findings	Assurance
		<p>external storage providers and a lack of consideration for data protection requirements;</p> <ul style="list-style-type: none"> • Limited coordination with property services when establishing the need for external storage; • We were unable to obtain evidence of Directorate Representatives monitoring compliance against the Records Management Policy or evidence of Management Board meetings; • The lack of detailed inventory records for storage of records both off and on site; and • The absence of provisions for and monitoring of secure files destruction and a lack of identification of obsolete materials. <p>As a result of our audit work we have raised six priority 1 recommendations and one priority 2 recommendation, which will help improve controls in the area.</p> <p>The priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • The Council should conduct a formal review of existing and future records storage requirements and adopt a centralised approach to managing the function; • Formal contracts should be entered into with all suppliers of external storage; • Management Board meetings should be held regularly and evidence of discussions documented in meeting minutes. In addition, membership and attendance at the Board meetings should be extended to include the Records Management Directorate Representatives; • Formal monitoring of finances should be carried out along with a review of existing cost centres in order to increase the accuracy of financial information; • The Council should maintain detailed inventory listings for all on and off site storage facilities; and 	

Audit area	Scope	Status/key findings	Assurance
<p>Procurement Committee Minutes and Actions</p> <p>2008/09</p>	<p>Audit work was undertaken to cover the control environment in the following areas:</p> <ul style="list-style-type: none"> • Identification of required actions; • Monitoring of actions; • Sign-off of completed actions; • Reporting of completed actions; and • Follow-up of outstanding actions. 	<ul style="list-style-type: none"> • Destruction of files and records should be monitored by management. <p>The priority 2 recommendation is as follows:</p> <ul style="list-style-type: none"> • Records Management Directorate Representatives and the Archivist and Records Manager should review and revise the Records Management and Electronic Records Management Policies. <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, which are listed below :</p> <ul style="list-style-type: none"> • The decisions of the Committee were documented in the meeting minutes for the sample tested; • The Committee has met regularly over the past year, according to its meeting schedule; and • The Committee minutes are published and made available to all relevant staff and Members. <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"> • Some of the actions identified within the Committee minutes were not assigned to any responsible officers; • There is no mechanism for the formal follow-up of actions identified in the Committee minutes; and • There was no evidence to show that some of the identified contracts, which had been approved by the Committee, were recorded in the Council's Corporate Contract Register. <p>As a result of our internal audit work in this area we have</p>	<p>Limited</p>

Audit area	Scope	Status/key findings	Assurance
<p>Compliance with CSO's - Member Services and Chief Executive</p> <p>2008/09</p>	<p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> • Identification of Suppliers; • Raising of Orders; • Cash Purchases; • Travel Bookings; and • Use of Purchase Cards. 	<p>raised two priority 1 recommendations and one priority 2 recommendation, which should help to improve the control environment.</p> <p>The priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • A process should be implemented to help ensure that all contracts, which have been approved by the Procurement Committee, are recorded in the Council's Contract Management System. Ultimate ownership of the required actions and responsibility for signing off their completion should rest with individual Directors; and • A formal process should be implemented for monitoring the completion of all actions identified and agreed at the Procurement Committee meetings. <p>The priority 2 recommendation is as follows:</p> <ul style="list-style-type: none"> • The Committee should ensure that nominated officers are assigned with formal responsibility for the completion of each action identified at the Cabinet Procurement Committee meetings. 	<p>Limited</p>

Audit area	Scope	Status/key findings	Assurance
		<p>service are defined, and where purchase orders are raised on SAP, for those sampled these followed the authorisation limits as part of SAP workflows;</p> <ul style="list-style-type: none"> • Petty Cash Forms sampled were found to be authorised in order to receive reimbursements for Members from the Cash Office; • Expenditure items tested in relation to travel bookings were found to have been appropriately authorised; and • Expenditure items tested in relation to Purchase Cards were also found to have been accurately recorded and appropriately authorised. <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"> • No comprehensive record is kept of decisions to use vendors that are not on the Council's list of approved vendors. While it is accepted that such vendors are used only in special circumstances (such as specialised Members' training), decisions towards the use of specific vendors are not formally recorded; and • Purchase Orders for frequently used vendors and service providers (such as subscriptions and premises hire) are not raised via the Council's financial system. This is in part because these vendors are not set up on the system, and therefore Member Services should formally request such vendors to be vetted and added on the system. <p>It should be noted that no testing in relation to the Chief Executive's department compliance with CSOs was undertaken due to the absence of any formalised process. There is no allocation of responsibility with respect to the procurement of goods and services in accordance with the Council's guidance in this area; purchase orders are not raised</p>	

Audit area	Scope	Status/key findings	Assurance
		<p>using the financial system and there is no evidence in relation to the use of vendors from the Council's list of approved vendors. As such we are not providing assurance in this area and this should be addressed by management.</p> <p>As a result of our audit work we have raised one priority 1 recommendation in relation to the Chief Executive's Department and two priority 2 recommendations in relation to Member Services, which will help improve controls in the area.</p> <p>The priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> • A comprehensive and formal re-assessment of the Chief Executive's compliance with the Council's Contract Standing Orders should be undertaken. Responsibility in respect of the raising of purchase orders on SAP, recording decisions where approved suppliers have not been used and retaining documentation around cash re-imbursements should also be specified and allocated to specific officer(s). <p>The priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> • All decisions with regards to the procurement of goods or services where pre-approved vendors are not used should be appropriately recorded; and • Suppliers/ vendors that are used on a recurring basis should be added to the Contract Management System to enable purchase orders to be raised for goods and services required. 	
<p>Hostels</p> <p>2009/10</p>	<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> • Asset Management; • Procurement Arrangements (including VFM); • Payment of Bills (including energy bills); and 	<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, which are listed below :</p> <ul style="list-style-type: none"> • Staff interviewed were aware of their roles and 	<p>Limited</p>

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Movement of Tenants. 	<p>responsibilities;</p> <ul style="list-style-type: none"> • Access to tenants' personal details is restricted to members of the TA team and access to online records is restricted by the use of a username and password; • There is a process in place for the identification of uneconomical properties for disposal; and • The team are aware of the availability of the Council's Financial Regulations, for reference. <p>Within the system there are several weaknesses which put the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • Risk assessments and inspections of the hostel units are not regularly completed and documented; • Required fire inspections are also not regularly completed and documented; • There is currently no formal contract in place between the service and its main supplier; • The relevant suppliers and Council services are not always notified of the disposal of properties; and • There were instances where payments were made against invoices for utility bills where the respective properties had been disposed of. <p>As a result of our audit work we have raised six priority 1 and five priority 2 recommendations, which will help improve controls in the area.</p> <p>The priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • Fire safety inspections and risk assessments should be completed regularly and documented as required by legislation; • An Asset Disposal policy should be developed and 	

Audit area	Scope	Status/key findings	Assurance
		<p>implemented across the service;</p> <ul style="list-style-type: none"> • A formal tender process should be completed for the suppliers used by the service; • A formal contract should be agreed and signed with the chosen suppliers; • The utility bills received and paid by the service should be regularly monitored; and • On disposal of assets, the suppliers used by the service, as well as all other relevant departments within the Council, should be notified of the disposals in a timely manner. <p>The priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> • The Service should maintain records of all stock, above a pre-determined value, owned by the Council; • Formal monitoring arrangements should be agreed with the chosen suppliers with regular (at least quarterly) monitoring meetings held, as part of the performance monitoring process; • The Service should request relevant reports from the Central Payments Team in order to monitor the time taken for invoices relating to the service to get paid; • Hostel Managers should be reminded of the requirement to ensure that hostel inspections are completed on a weekly basis as required by the procedures and training provided for any identified needs/gaps in knowledge; and • An action plan detailing expected standards and milestones should be set and implemented in order to ensure that the hostels meet the Decent Homes Standard. 	
URBAN ENVIRONMENT			
Planning Applications &	Audit work was undertaken to cover the following areas:	Weaknesses in the system of controls are such as to put the	Limited

Audit area	Scope	Status/key findings	Assurance
<p>Enforcement</p> <p>2008/09</p>	<ul style="list-style-type: none"> • Compliance with legislation; • Documentation, policy and procedures (for both services); • Processes for receiving, processing & responding; • System & controls for setting charges, collection of income & reconciliation process; • Processes to issue enforcement proceedings; • Verification of compliance with enforcement notices and instructions; • Monitoring and review process; • Escalation and default procedures for areas of non-compliance; • Appeals procedures and approval processes; and • Reporting and management information. 	<p>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"> • Staff are informed of regulatory changes through briefings; • From 20 random cases sampled, the required National Standard Application Forms (IAPP), acknowledgement letter, Validation Sheet, Consultation Sheet and Delegated Report were present and all applications sampled were found to have been prioritised; • All fees sampled were found to be charged in line with the current Town and Country Planning Regulations 2008 and an examination of the Haringey website found that the current rates are available to the public; • Income is collected and banked regularly on a weekly basis and the reconciliation of income received is completed by an independent officer who is not involved in the daily collection of monies; • Complaints sampled were logged on the I-Plan system, with details of the allocated officers and priority levels entered; and • Appeals sampled were found to be reported within the required timeframe and logged on I-Plan. In all cases the questionnaire and statements of case (where necessary) were obtained. <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"> • The Development Control Manual has not been reviewed or updated since April 2004; • The findings from site visits completed by the Planning 	

Audit area	Scope	Status/key findings	Assurance
		<p>Officer and the Enforcement Officer are not always documented;</p> <ul style="list-style-type: none"> • For six out of 11 cases sampled where an enforcement notice was served, evidence was not maintained of the notice being registered onto the s188 Register and in ten cases the acknowledgement letter to the complainant was not found; • The final decision letter to the owner and complainant following the serving of an enforcement notice is not always held on file; • Local indicators are reported at the monthly SMT meetings. However, where variations from targets were identified these did not appear to be further discussed and reviewed; and • For six out of eight planning appeals sampled that were closed, the final decision letter was not held on file, while for three out of 12 enforcement appeals sampled, the decision letter was not available. <p>As a result of our audit work we have raised one priority 1, six priority 2 and two priority 3 recommendations which will help improve controls in the area.</p> <p>The priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> • The Service should maintain on file all relevant documents relating to both current and closed cases. <p>The priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> • The Service's Development Control Manual should be periodically reviewed and updated, where necessary, to reflect changes in legislation and procedures; • All relevant officers should be reminded of the need to complete site visit forms fully, where appropriate, and to 	

Audit area	Scope	Status/key findings	Assurance
		<p>retain each form in the relevant case file;</p> <ul style="list-style-type: none"> • The weekly list of resolved cases should be approved by the relevant Team Leaders prior to submission to the Assistant Director and Lead Members; • I-Plan should be updated in a timely manner to record details of all payments and corresponding AG receipts; • The Enforcement Service should develop a formal induction programme for new staff; and • The Council should send a notification letter to complainants and owners upon receipt of a complaint, following a site visit and upon closure of a case. <p>The priority 3 recommendations are as follows:</p> <ul style="list-style-type: none"> • The Service should only process planning applications which are accompanied by a signed declaration from the applicant or the agent; and • The final decision letter should be submitted within the required timeframe in all cases. <p>It should be noted that during the audit, access to I-Plan was unavailable due to the system being upgraded. As a result we only completed testing on information held on paper files.</p>	
<p>Parking Control & Enforcement</p> <p>2008/09</p>	<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> • Policies and Procedures; • Emissions Based and Residents Parking Permits; and • Issue of PCN & Follow-up of Unregistered Vehicles; • Identification of Income Due; 	<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"> • Strategic and operational policies and procedures in place; • For the samples selected during the audit second checks had been undertaken on vehicles not registered with the DVLA in order to identify the vehicle owner's address; • For the samples selected during the audit information 	<p>Limited</p>

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Pay & Display Income Collection; • Recovery of Outstanding PCN Income; • Accounting for Income; • Write-Offs; • PCN Appeals; • Emissions Based and Residents Parking Permits; and • Follow-up of previous year's recommendations. 	<p>recorded of PCNs issued had been promptly uploaded onto CIVICA from the handheld computers on a daily basis;</p> <ul style="list-style-type: none"> • Authorisation for the pursuit of PCN debts is obtained using the progress reports provided by the Bailiffs; and • A charging structure for emissions-based permits is in place and posted on the Council's website. <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"> • Errors on security company revenue sheets, detailing pay and display machine income, are not always investigated; • Data cleansing reports outlining pursuable PCN debts are not requested from the Council's Bailiffs on a regular basis; • A journal is not always raised in a timely manner to transfer income received from the SAP 'holding' account to the 'revenue' account; • Incorrect responses are sometimes sent to vehicle owners appealing a PCN; • There are no formal set criteria used for considering a PCN debt for write off; • There are no documented processes with regards to authorising the cancellation of a PCN; and • Supporting documentation for issuing emissions-based permits is not always put on file. <p>As a result of our audit work we have raised one priority 1 recommendation, nine priority 2 recommendations and one priority 3 recommendation, which will help improve controls in the area.</p> <p>The priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> • The Parking Service and Corporate Finance should agree a 	

Audit area	Scope	Status/key findings	Assurance
		<p>set of strict criteria to be used when considering the write-off of PCN debt. These criteria should be formally documented in the Write-off Policy.</p> <p>The priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> • Where it is not possible to take photographs when issuing a PCN to a vehicle in contravention of parking regulations, a note should be made in the Pocket Book to clearly explain the reasons for this; • For the effective operation of the Pay and Display parking machines, the Parking Service should ensure that: <ul style="list-style-type: none"> (a) An audit receipt is generated for each collection and where none is available, an explanation is sought; and (b) Where there are differences between the audit receipt and the contractor's revenue and banking report, these should be investigated and resolved by the Senior Accounts & Revenue Officer. • Data cleansing reports should be produced on an appropriate periodic basis (as decided by the Service). These should be reviewed and evidence of production and review should be documented; • The Senior Accounts & Revenue Officer should be reminded of the requirement to review all reconciliations undertaken between the banking sheets and CIVICA transaction sheets, as an independent officer; • All relevant staff within the service should be reminded of the requirement to ensure that the SAP 'holding' account is cleared on a weekly basis and a journal raised to transfer parking income held within the account to the parking 'revenue' account; • Management should develop and implement robust quality control procedures, requiring appropriate senior officers to 	

Audit area	Scope	Status/key findings	Assurance
		<p>perform a regular sample check of the decisions and responses sent to vehicle owners appealing against PCNs issued to them;</p> <ul style="list-style-type: none"> • Quality control procedures to be put in place by management should require a regular check to be performed by an independent senior officer on a sample of PCNs put forward for cancellation to confirm that these are appropriate and in line with Council policy; • All relevant staff should be reminded of the requirement to ensure that supporting documentation is maintained with each parking permit application; and • Management should review cases of PCNs that have been suspended on a monthly basis. <p>The priority 3 recommendation is as follows:</p> <ul style="list-style-type: none"> • The Payment Services Department should develop a plan for the implementation of scanning of residents permit documentation at the main cashiers' office. <p>We were informed that the Head of Parking Service had identified debts for write-off in February 2008 but the approval of these by Corporate Finance had not been received at the time of the audit. We were informed that the contract for the provision of cash collection services for Pay and Display machines has been put out to tender and the closing date for bids was 5th May 2009 and as such we have not re-raised a formal recommendation given the action taken by the Council.</p> <p>We have also followed-up the fifteen recommendations raised as a result of the 2007/08 Internal Audit. We found that eight recommendations have been implemented, two have been partly implemented, two have not been implemented and three are no longer applicable. We have re-raised three recommendations in our report.</p>	

Audit area	Scope	Status/key findings	Assurance
<p>Decent Homes Standard 2009/10</p>	<p>Audit work was undertaken to cover the control environment in the following areas:</p> <ul style="list-style-type: none"> • Determination of Costs; • Procurement Arrangements (including VFM and selection of Contractors); • Monitoring of Outcome; and • Performance Monitoring (including process for obtaining residents' feedback). 	<p>Weaknesses in the system of controls are such 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"> • A Strategic Alliance Agreement between the Council, the ALMO and each of the four area partners has been signed and agreed between all parties; • Monthly performance reports are produced by each of the area partners, which detail overall project delivery status within the area, detailed budgetary and financial analysis and detailed operational risks and issues logs; • Monthly compliance meetings, which include key representatives from the ALMO, have been attended by each area partner; • Regular costing analysis is undertaken by the ALMO in order to benchmark costing across all areas and against industry averages; • An ALMO Client Monitoring Team has recently been set up (six months ago) by the Council in order monitor the operational management of the programme and to submit strategic reporting to the regeneration board; and • Individual proposed works packages are submitted in a standard Council report format to the Procurement Committee for authorisation. <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"> • A lack of a dedicated review panel focussing on the strategic management and scrutiny of the Decent Homes Programme as a whole; 	<p>Limited</p>

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> • We were unable to identify a formal remit or documented terms of reference detailing the responsibilities and requirements of the ALMO Client Monitoring Team; • We could not establish a set of formal communication protocols between the Council, the ALMO, the ALMO Client Team and the Council's Procurement Committee; • The absence of projected key milestones over the project's life and failure to monitor the critical path of the project; and • There is a failure to undertake formal analysis and report on strategic risks and issues within the project highlight reports. <p>As a result of our internal audit work in this area we have raised five priority 1, two priority 2 and one priority 3 recommendations, which should help to improve the control environment.</p> <p>The priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • A decision in response to the recent gateway report on the identified potential overspend should be made and communicated to relevant parties; • The Council review the governance arrangements regarding the management of the Decent Homes Programme; • Key milestones should be identified throughout the lifecycle of the project and progress against these should be monitored at the strategic and operational level; • A strategic risks log should be maintained and reported on as a co-ordinated effort between the Council and the ALMO; and • Strategic issues should be identified, recorded and reported in line with the Council's Project Management Framework. <p>The priority 2 recommendations are as follows:</p>	

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> • Upon approval of work packages by the Council's Procurement Committee, the proposal forms submitted by Homes for Haringey should be amended to include any changes and the final approved specifications; and • Management should define a formal remit and document a Terms of Reference for the ALMO Client Monitoring Team. <p>The priority 3 recommendation is as follows:</p> <ul style="list-style-type: none"> • All meetings held between the ALMO and ALMO Client Team are documented. 	

FMSiS Assessments:

Our work during 2009/10 involves 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 we planned visits to these Schools, as part of the assessment process, 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 work during 2009/10 will involve visits to the remaining 20% of Primary Schools to check compliance with the FMSiS. Haringey Education Finance Team, in conjunction with Internal Audit, provided an FMSiS training session to these Schools in June 2009 and our visits are scheduled to start from October 2009.

Where the validity of the FMSiS certificate is due to expire, we have scheduled visits to relevant Schools to assess continued compliance with the requirements of the Standard. This includes visits to three Secondary Schools.

Detailed Progress Report - Implementation of Priority 1 Recommendations 2005/06

Audit Area	Priority	Original Implementation Deadline	Progress/Status	Comments/Update
TOREX Leisure Management System	1	Ongoing/ May 2008	<p align="center">2005/06</p> <p>Request to software suppliers to correct the system in order to fully prevent access following repetitive invalid logon attempts <i>Deadline: December 2008</i></p>	<p>In Progress Quarter 1 Update</p> <p>The department will be moving across from using Torex to a newer model called Advantage. This upgrade will aim to prevent individuals accessing the system following three failed attempts.</p> <p>The software upgrade of the new system for the DSO Sports and Leisure department has been delayed but is expected to be completed for September 2009. Revised Deadline: September 2009</p> <p>Quarter 2 Update</p> <p>The go live date is now scheduled for the 14th December as per IT's project plan. The Service has indicated that the allocation of resources by IT is beyond their control and that the delay is due to IT's very long process to get projects prioritised amongst the rest of the council's business. Revised Deadline: December 2009</p>

Detailed Progress Report - Implementation of Priority 1-3 Recommendations 2006/07

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
URBAN ENVIRONMENT				
Pointing of Housing Register Applications				
1	<p>All relevant staff should formally declare any personal interest they may have in the processing of applications, awarding of points and approval of successful applicants.</p> <p>A Declaration of Interest register should be maintained by a delegated officer and updated on a regular basis.</p>	2	June 2007	<p>Implemented</p> <p>Update received from management on 12.1.09:</p> <p>All new staff are advised on the need to declare any conflict of interest as part of their induction. Where it is identified that a housing application or homelessness application is being made by a member of staff or a member of their immediate family, the case is dealt with by a senior officer. Where an officer identifies that a case involves a friend or someone that they know, the case is dealt with by their senior.</p> <p>Management have confirmed that all staff in the housing assessment team have been issued with declaration of interest forms, all of which have been signed and returned. There is now a declaration of interest register which is available for viewing. This has been extended to all staff in Strategic & Community Housing Services. The declaration of interest register is available to view at Apex House, where Strategic & Community Housing Service is based.</p>
CHIEF EXECUTIVE'S - PPP&C				
Partnership Arrangements				
2	A clearly defined consultation strategy should be developed and incorporated within the overall strategy for each partnership arrangement.	2	May 2008	<p>Implemented</p> <p>With the introduction of the new duty to involve, a new Community Engagement Framework has been adopted by Haringey Strategic Partnership in April 2009. The</p>

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
	<p>Consultation strategies should be communicated to all responsible individuals and stakeholders, and should define who will be consulted, methods of consultation, responsibility for consultation and how consultation findings will be utilised.</p>			<p>Consultation Strategy falls under this framework, which was developed by a multi agency group. A delivery plan to support the framework has now been developed and will be presented to the HSP Performance Management Group on 22nd October. The delivery plan includes a proposal to develop an on-line partnership consultation strategy to be implemented later in the year. This on-line strategy aims to capture all consultation taking place across partner agencies.</p>

Detailed Progress Report - Implementation of Priority 1-3 Recommendations 2007/08

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
CHILDREN AND YOUNG PEOPLE'S SERVICE				
Primary Capital Programme				
1	<p>A Project Initiation Document (PID) should be developed for all key projects and should be authorised by the Project Sponsor and Corporate Finance, in line with the Council's Project Management Framework.</p> <p>Management should consider developing an approval process for related projects (such as a reduced PID)</p>	1	Changes suggested to start immediately	<p>Implemented</p> <p>The Assistant Director Business Support & Development (Children & Young People's Service) confirmed that a framework document has been completed and is in place. This explains the approach to delivering all schemes in the Primary and Pre-School Programme (PPS) and the commissioning approach to new sub-programmes within PPS (current sub-programmes in implementation phase are PCP, Children's Centres Phase 3, Youth Capital Plus).</p> <p>As each new sub-programme is commissioned, a short commissioning document is created defining the outcomes of that sub-programme, any funding restrictions, key timelines and prioritisation of spend. Then, as each project within a sub-programme is initiated, a standard Council template project PID is usually created (exceptions to this would be for very some of the very small maintenance projects we deal with). Given the PCP Programme was started prior to the commissioning process, the current documentation about that sub-programme is the Primary Strategy For Change and Project Briefs or PIDs (as per the stage of delivery) for each of the PCP projects (Broadwater Farm, Rhodes Avenue expansion, Coleridge).</p>
2	<p>A Business Case should be developed for the Programme and for all individual projects within the programme, in line with the Council's</p>	1	System now in place	<p>Implemented</p> <p>Please see comments above</p>

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
	<p>Project Management Framework.</p> <p>For smaller projects, the Business Case should be approved by the Project Sponsor or management team, and that for projects that report to the Programme, the Business Case must also be signed off by Corporate Finance and agreed by the Stream Board.</p>			
ADULTS, CULTURE & COMMUNITY SERVICES				
Appointeeship & Receivership				
3	<p>Management should liaise with the Head of Corporate Finance to consider holding Appointeeship service user funds in interest bearing bank accounts, for the benefit of the clients.</p> <p>Consideration should be given to apportioning all interest earned on these accounts in an appropriate manner and crediting the interest to individual clients, based on the level of funds that they hold. In all cases, it should be specified whether the interest is credited gross or net, for tax return purposes.</p>	2	March 2009	<p>Not Applicable</p> <p>Management have considered the recommendation and it is the view of the Chief Finance officer that the Council should not pay interest.</p> <p>Management have pointed out that the administrative cost of managing these accounts, although not costed, is substantially higher, especially considering the cost of social workers' time spent in regularly managing some clients funds.</p> <p>The assumption thus far within the service (as with a large number of other authorities) has been that interest was not applied in lieu of the costs of administering client funds.</p>
4	<p>Management should put in place a process for invoices to be raised in a timely manner for all the relevant cases where care is provided to service users.</p>	2	<p>March 2009 – System purchase</p> <p>September 2009 – actual implementation</p>	<p>Implemented</p> <p>This recommendation has now been implemented. Subsequent to the last update the team have now moved to a fully paperless financial assessment file and workflow</p>

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
				<p>within FWi to transfer assessment episodes to Revenue Officers where invoices are required.</p> <p>The service continues to use regular reconciliation as a check and balance on this revised process.</p> <p>Work on the FWi/OCC interface is continuing but because scheduling and cost issues this will unfortunately be delayed. Discussions with FWi to set a target date are ongoing.</p>
5	<p>It is recommended that all policies and procedures should be reviewed regularly, and at least annually, and updated, if necessary.</p> <p>It is further recommended that all documents should be dated and communicated to all relevant staff.</p>	3	<p>N/A</p> <p><i>Revised Deadline: November 2009</i></p>	<p>Partly Implemented</p> <p>Management Update 15/01/09:</p> <p>A renewed Section 48 policy is being re-drafted in line with the standardized Adults, Culture & Community Services template. This template will include a review date.</p> <p>Management Update 09.04.09:</p> <p>The Section 48 policy has been revised apart from one remaining section in which the department are awaiting legal advice – this should be completed by May 2009.</p> <p>Update 13.7.09:</p> <p>The policy is still awaiting feedback and advice from legal services (Revised Deadline: September 2009)</p> <p>Update 18.9.09:</p> <p>This recommendation has not yet been fully implemented. A draft policy from legal services regarding Public Health Act is now expected at the end of October 2009 to complete the revised procedures, which will be renamed Income, Asset and Property Protection Procedures.</p> <p>The service requests that this deadline be extended to November 2009 to coincide with the implementation of the</p>

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2009/10

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Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
				<p>ACCS Integrated Access Team, who will be incorporating the revised policy into their scripts.</p> <p><i>Revised Deadline: November 2009</i></p>

Follow Up Table - 2008/09 Audit Work

AUDIT AREA	Assurance Level	Recommendations											Priority 1 Recommendations Outstanding					
		Category			Implemented					N/A	In Progress	Not yet due						
		1	2	3	Total	1	2	3	Total									
Council-wide																		
Information Management & Security	Substantial	0	3	0	3	0	1	0	1	0	1	0	0	0	0	2		
Chief Executives – PPP&C																		
Complaints Procedure	Substantial	0	3	1	4	0	3	1	4	0	0	0	0	0	0			
Chief Executives – P&OD																		
Pre-employment checks	Substantial	1	4	0	5	1	4	0	5	0	0	0	0	0	0			
Implementation of Equal Pay Project	Substantial	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Corporate Resources																		
Insurance Arrangements	Full	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Accounting and General Ledger	Full	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Pension Fund Investment	Full	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Disposal of Properties	Substantial	1	5	1	7	1	5	1	7	0	0	0	0	0	0			
Council Tax	Substantial	1	1	2	4	1	1	2	4	0	0	0	0	0	0			
Creditors	Substantial	0	2	1	3	0	1	1	2	0	0	0	0	0	1			
Housing & Council tax Benefits	Substantial	0	1	4	5	0	1	4	5	0	0	0	0	0	0			
Cash Receipting	Substantial	0	0	1	1	0	0	1	1	0	0	0	0	0	0			
NNDR	Substantial	0	3	3	6	0	3	3	6	0	0	0	0	0	0			
Strategic Financial Management & Budgetary Control	Substantial	0	0	1	1	0	0	1	1	0	0	0	0	0	0			
Cleaning Materials Procurement	Limited	5	5	1	11	5	5	1	11	0	0	0	0	0	0			

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AUDIT AREA	Assurance Level	Recommendations													Priority 1 Recommendations Outstanding
		Category			Implemented						N/A	Not Imp.	In Progress	Not yet due	
		1	2	3	Total	1	2	3	Total						
Framework-1 Application	Substantial	0	8	2	10	0	8	2	10	0	0	0	0	0	0
I-World Database	Substantial	0	5	1	6	0	5	1	6	0	0	0	0	0	0
ALBACS	Substantial	0	7	1	8	0	7	1	8	0	0	0	0	0	0
Urban Environment															
Highways (Contractor Processes)	Substantial	1	2	0	3	0	0	0	0	3	0	0	0	0	0
Adults, Culture & Community Services															
Cranwood Residential Care Home	Substantial	0	7	1	8	0	7	1	8	0	0	0	0	0	0
Red House Residential Home	Substantial	0	8	1	9	0	7	1	8	1	0	0	0	0	0
Cemeteries & Crematorium	Substantial	1	6	1	8	1	6	1	8	0	0	0	0	0	0
Commissioning & Strategy	Full	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Children & Young People's Services															
Children's Centres – Broadwater Farm	Substantial	1	1	0	2	1	1	0	2	0	0	0	0	0	0
Children's Centre – General	Limited	3	6	1	10	2	6	1	9	0	0	0	0	1	1
Children's Centres – Pembury House	Substantial	0	2	0	2	0	2	0	2	0	0	0	0	0	0
Passenger Transport Services	Substantial	2	9	0	11	2	8	0	10	0	0	0	1	0	0
All Directorates – Project Management Assurance															
Building Schools for the future	Substantial	3	3	0	6	3	3	0	6	0	0	0	0	0	0
Total		19	91	23	133	17	84	23	124	4	0	1	4	4	4

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

Detailed Progress Report - Outstanding Priority 1 – 3 Recommendations 2008/09

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
CORPORATE RESOURCES				
Cleaning Materials Procurement				
1	<p>The Service's budget-setting process should be reviewed and appropriately revised to ensure that the budget set is realistic and reflective of the Service's current needs.</p> <p>In addition, the initial budget setting should be completed in consultation with the key stakeholders (the Head of Facilities Management, the Manager of Cleaning Services and the Area Managers) and should include an appropriate zero-based costing exercise.</p>	1	31/7/09	<p>Implemented</p> <p>Regular budget meetings take place, including discussion of budget setting. Evidence of key stakeholders discussion was provided</p>
2	<p>It is recommended that the Service should complete a comparison of stock usage across the different sites using the chemical usage spreadsheet, which should be sent on a regular basis by the Suppliers.</p> <p>This should be used to accurately monitor the usage of stock by similar sites and any variances investigated.</p>	2	31/4/09	<p>Implemented</p> <p>Information is now obtained from suppliers. The Cleaning Services Team then analyses the usage information by site and corrective actions are taken, where appropriate.</p>
3	<p>The service should ensure that annual/regular refresher training is provided to relevant members of staff to ensure that up-to-date guidelines on usage and responsibility is provided.</p> <p>In addition, records of training courses</p>	3	31/3/09	<p>Implemented</p> <p>A spreadsheet is maintained to record details of all relevant staff and refresher training courses attended, including dates.</p>

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2009/10

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Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
	provided should be adequately maintained.			
URBAN ENVIRONMENT				
Highways (Contractor Processes)				
4	It is recommended that the Confirm system should be used to generate reports on actions taken in relation to inspections undertaken, and that management should check a sample of inspections to verify that appropriate action has been undertaken on a timely basis.	2	31/3/09	<p>Not Applicable Management have suggested a change of response to the recommendation in that the highways contracts are now not valid as the Council have re-tendered and have new ones in place. Management have stated that new contracts have been signed. Internal Audit will seek to obtain documentary evidence from management that this has been done.</p>
5	It is recommended that the Service should produce error logs for incomplete works from the Confirm system, and that corrective action is taken to rectify the works which are still outstanding.	2	31/6/09	<p>Not Applicable Please see above comments</p>
6	It is recommended that the Service should ensure that a signed agreement is in place between the Council and each contractor. It is further recommended that all contract variations should be supported by a signed approval by the relevant Council officer and by the contractor. A copy of the signed document giving notice of the	1	31/12/08	<p>Not Applicable Please see above comments</p>

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
	contract variation to the contractor should be retained on file and the Service should ensure that the contractor signs and returns the document promptly, for retention by the Council			
ADULT, CULTURE AND COMMUNITY SERVICES				
Cemeteries and Crematorium				
7	<p>It is recommended that relevant staff should be reminded to undertake a monthly reconciliation of all income received to income due, and that any discrepancies and overdue income should be identified, investigated and followed up to a prompt conclusion. (AR invoicing file)</p> <p>It is further recommended that the reconciliation should be checked by an independent officer, and signed and dated by both the preparer and reviewer.</p>	1	31/10/08	<p>Implemented</p> <p><i>Internal Audit Update 16.10.09:</i></p> <p>Audit received copies of three recent reconciliations, which have been signed.</p> <p><i>Management Update Quarter 2:</i></p> <p>There are some change of personnel but the task - reconciliation is now being done by a staff in Business Support and is done monthly and signed off by Business Support Manager. In summary, the action has been implemented and is being carried out monthly.</p>
CHILDREN AND YOUNG PEOPLE'S SERVICES				
Children's Centre - General				
8	Policies and procedures currently used are the generic Haringey Council policies available on Harinet. The bespoke policies and procedures will be developed and once approved, they will be made available to the centres. Centres will ensure that staff are fully	1	31/12/08	<p>Implemented</p> <p>Bespoke policies have been approved and this has been recorded. Generic Haringey policies are also now being used. Training has also been provided to staff and an attendance register has been kept to maintain a record of who received training.</p>

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
Passenger Transport Services				
9	It is recommended that contractors should be reminded of their contractual obligations to provide quarterly reports identifying their performance against the standards set out in the contract.	1	3/11/08 – Contractors Meetings	<p>Implemented</p> <p>Management have confirmed that this procedure is in place. At the last quarterly meeting in July 2009 all contractors provided KPI reports. The same will take place in the next monitoring meeting end of November/ early December.</p>
10	<p>It is recommended that the procedures by which the Passenger Transport Service operates should be documented, dated, approved at the appropriate level and made available to all relevant staff for reference.</p> <p>It is further recommended that responsibility should be assigned to a nominated officer for maintaining the procedures, including reviewing and updating these, where appropriate, on a periodic basis.</p>	2	Nov 08	<p>In Progress</p> <p>Update 13.7.09:</p> <p>A new Transport Operations Manager has been appointed as from February 2009 and is currently in the process of reviewing and updating all procedures operated by the Transport Service in addition to management of the service and plans to have the procedures completed within six months. Revised Deadline: September 2009</p> <p>Management comments at 16.10.09:</p> <p>“The deadline for the final agreed versions of the various SOPs is likely to be the end of November 2009. The delay has been due to the new Operations Manager post being recruited to, major prior staffing issues, the outsourcing of the driver and vehicle part of the service, and the need to revise all draft SOPs again in light of the new operating arrangements with the totally externalised fleet.</p> <p>Revised Deadline: November 2009</p>

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 management 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. The assurance level awarded in our internal audit report is not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board.

Deloitte & Touche Public Sector Internal Audit Limited

London

October 2009

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